

3891

2011-2012 Regular Sessions

I N   S E N A T E

March 8, 2011

---

Introduced by Sen. OPPENHEIMER -- read twice and ordered printed, and  
when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to certain procedures regarding changes in assessment following litigation in the town of Rye

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1     Section 1. Section 718 of the real property tax law is amended by  
2     adding a new subdivision 4 to read as follows:  
3     4. THE TOWN OF RYE, AT ANY TIME BETWEEN SIX AND FORTY-TWO MONTHS AFTER  
4     COMMENCEMENT OF PROCESS, MAY SERVE A NOTICE ON THE PETITIONER DEMANDING  
5     THAT THE PETITIONER FILE A NOTICE OF ISSUE NO LATER THAN SIX MONTHS FROM  
6     THE DATE THAT SERVICE OF SUCH DEMAND IS COMPLETE. SHOULD THE PETITIONER  
7     FAIL TO FILE NOTICE OF ISSUE AFTER A DEMAND, THE PROCEEDING SHALL BE  
8     DISMISSED BY THE COURT.  
9     S 2. Subdivision 1 of section 720 of the real property tax law is  
10    amended by adding a new paragraph (d) to read as follows:  
11    (D) IN THE TOWN OF RYE, WESTCHESTER COUNTY, IF THE COURT DETERMINES  
12    THAT THE PETITIONER WAS REQUIRED UNDER LOCAL LAW TO FILE AN INCOME AND  
13    EXPENSE STATEMENT WITH THE ASSESSOR ON OR BEFORE A DATE PRESCRIBED BY  
14    SUCH LAW, AND THAT THE PETITIONER UNREASONABLY FAILED TO COMPLY WITH  
15    THIS REQUIREMENT, AND THAT THE PARCEL IN QUESTION SOLELY CONTAINS PROP-  
16    ERTY WHICH IS NOT SUBJECT TO THE PROVISIONS OF SUBDIVISION ONE OF  
17    SECTION SEVEN HUNDRED EIGHTEEN OF THIS TITLE, THE PETITION SHALL BE  
18    DISMISSED.  
19    S 3. Section 727 of the real property tax law is amended by adding a  
20    new subdivision 4 to read as follows:  
21    4. THE FOLLOWING PROVISIONS SHALL BE APPLICABLE ONLY WITHIN THE TOWN  
22    OF RYE, WESTCHESTER COUNTY:

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

LBD06830-05-1

1 (A) FOR THE PURPOSE OF THIS SUBDIVISION: (I) A "FULL VALUE ASSESSMENT  
2 ROLL" IS AN ASSESSMENT ROLL FOR WHICH THE COMMISSIONER HAS DETERMINED A  
3 STATE EQUALIZATION RATE OF ONE HUNDRED PERCENT;

4 (II) AN ASSESSMENT SHALL BE DEEMED TO HAVE BEEN "CARRIED FORWARD  
5 ESSENTIALLY UNALTERED" IF IT IS EITHER THE SAME ASSESSMENT ON THE PRIOR  
6 ROLL OR DIFFERS FROM THE ASSESSMENT ON THE PRIOR ROLL BY A FACTOR WHICH  
7 IS LESS THAN OR EQUAL TO THE APPLICATION CHANGE IN LEVEL OF ASSESSMENT  
8 ESTABLISHED BY THE COMMISSIONER.

9 (B) FOR THE PURPOSE OF SUBDIVISION ONE OF THIS SECTION, AN ASSESSMENT  
10 SHALL BE DEEMED UNCHANGED, AND NO PETITION FOR REVIEW THEREOF MAY BE  
11 FILED, WHERE THE FOLLOWING CONDITIONS APPLY:

12 (I) THE ASSESSED VALUATION DETERMINED BY FINAL COURT ORDER OR JUDGMENT  
13 FOR THE ASSESSMENT ROLL AT ISSUE WAS CARRIED FORWARD ESSENTIALLY UNAL-  
14 TERED TO THE NEXT SUCCEEDING ROLL; (II) BOTH ASSESSMENT ROLLS ARE FULL  
15 VALUE ROLLS.

16 (C) IF THE ASSESSED VALUATION PLACED ON THE NEXT SUCCEEDING ROLL IS  
17 CARRIED FORWARD ESSENTIALLY UNALTERED ONTO A THIRD CONSECUTIVE FULL  
18 VALUE ASSESSMENT ROLL, NO PETITION MAY BE FILED FOR THE REVIEW THEREOF.  
19 IF THE ASSESSED VALUATION PLACED ON THE THIRD SUCH ROLL IS CARRIED  
20 FORWARD ESSENTIALLY UNALTERED ONTO THE FOURTH CONSECUTIVE FULL VALUE  
21 ASSESSMENT ROLL, NO PETITION MAY BE FILED FOR THE REVIEW THEREOF.

22 (D) NOTWITHSTANDING THE PROVISIONS OF THIS SUBDIVISION, A PETITION FOR  
23 REVIEW MAY BE FILED WITHOUT REGARD TO THE RESTRICTIONS OTHERWISE IMPOSED  
24 BY THIS SUBDIVISION WHERE: THE PROVISIONS OF SUBDIVISION TWO OF THIS  
25 SECTION, EXCLUDING PARAGRAPHS (A) AND (B) OF SUCH SUBDIVISION ARE APPLI-  
26 CABLE.

27 S 4. This act shall take effect immediately.