S T A T E O F N E W Y O R K

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:

Section 1. Section 718 of the real property tax law is amended by adding a new subdivision 4 to read as follows:

4. THE TOWN OF RYE, AT ANY TIME BETWEEN SIX AND FORTY-TWO MONTHS AFTER COMMENCEMENT OF PROCESS, MAY SERVE A NOTICE ON THE PETITIONER DEMANDING THAT THE PETITIONER FILE A NOTICE OF ISSUE NO LATER THAN SIX MONTHS FROM THE DATE THAT SERVICE OF SUCH DEMAND IS COMPLETE. SHOULD THE PETITIONER FAIL TO FILE NOTICE OF ISSUE AFTER A DEMAND, THE PROCEEDING SHALL BE DISMISSED BY THE COURT.

S 2. Subdivision 1 of section 720 of the real property tax law is amended by adding a new paragraph (d) to read as follows:

(D) IN THE TOWN OF RYE, WESTCHESTER COUNTY, IF THE COURT DETERMINES THAT THE PETITIONER WAS REQUIRED UNDER LOCAL LAW TO FILE AN INCOME AND EXPENSE STATEMENT WITH THE ASSESSOR ON OR BEFORE A DATE PRESCRIBED BY SUCH LAW, AND THAT THE PETITIONER UNREASONABLY FAILED TO COMPLY WITH THIS REQUIREMENT, AND THAT THE PARCEL IN QUESTION SOLELY CONTAINS PROPERTY WHICH IS NOT SUBJECT TO THE PROVISIONS OF SUBDIVISION ONE OF SECTION SEVEN HUNDRED EIGHTEEN OF THIS TITLE, THE PETITION SHALL BE DISMISSED.

S 3. Section 727 of the real property tax law is amended by adding a new subdivision 4 to read as follows:

4. THE FOLLOWING PROVISIONS SHALL BE APPLICABLE ONLY WITHIN THE TOWN OF RYE, WESTCHESTER COUNTY:

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

LBD06830-05-1

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

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

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

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

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

(D) NOTWITHSTANDING THE PROVISIONS OF THIS SUBDIVISION, A PETITION FOR REVIEW MAY BE FILED WITHOUT REGARD TO THE RESTRICTIONS OTHERWISE IMPOSED BY THIS SUBDIVISION WHERE: THE PROVISIONS OF SUBDIVISION TWO OF THIS SECTION, EXCLUDING PARAGRAPHS (A) AND (B) OF SUCH SUBDIVISION ARE APPLICABLE.

S 4. This act shall take effect immediately.