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

4386

2011-2012 Regular Sessions

I N S E N A T E

April 4, 2011

Introduced by Sen. ZELDIN -- 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 complaints filed with the board of assessment review

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

Section 1. Subdivision 3 of section 524 of the real property tax law, as amended by chapter 541 of the laws of 1996 and as further amended by section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

3. Notwithstanding the provisions of section five hundred twenty-eight of this title, and except in cities with a population of five million or more, a complaint with respect to an assessment shall be on a form prescribed by the commissioner and shall consist of a statement specifying the respect in which the assessment is excessive, unequal or unlawful, or the respect in which real property is misclassified, and the reduction in assessed valuation or taxable assessed valuation or change in class designation or allocation of assessed valuation sought. Such statement shall also contain an estimate of the value of the real property. Such statement must be made by the person whose property is assessed, or by some person authorized in writing by the complainant or his OR HER officer or agent to make such statement who has knowledge of the facts stated therein. Such written authorization must be made a part of such statement and bear a date within the same calendar year during which the complaint is filed. WHERE SUCH PROPERTY IS A ONE, TWO OR THREE FAMILY OWNER OCCUPIED STRUCTURE, SUCH STATEMENT SHALL ALSO CONTAIN AN AFFIRMATIVE DECLARATION BY THE PERSON WHOSE PROPERTY IS ASSESSED THAT SUCH PROPERTY IS A ONE, TWO OR THREE FAMILY OWNER OCCUPIED STRUCTURE WHICH IS CURRENTLY IN COMPLIANCE WITH THE CERTIFICATE OF OCCUPANCY ISSUED FOR THAT STRUCTURE, IF ONE HAS BEEN ISSUED, AND THE STRUCTURE DOES NOT SUBSTANTIALLY VIOLATE ANY ZONING ORDINANCE AS DEFINED BY LOCAL

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

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LAW, ORDINANCE OR REGULATION, OR IF NO CERTIFICATE OF OCCUPANCY HAS BEEN ISSUED THE STATEMENT SHALL INDICATE THAT THE STRUCTURE DOES NOT SUBSTANTIALLY VIOLATE ANY ZONING ORDINANCE AS DEFINED BY LOCAL LAW, ORDINANCE OR REGULATION. Such statement shall also contain the following sentence: "I certify that all statements made on this application are true and correct to the best of my knowledge and belief and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the penal law relevant to the making and filing of false instruments". Such statement shall also include a statement, which, if signed by both the assessor and the complainant or his or her authorized representative shall constitute a stipulation to the assessed value to be applied to the subject parcel. Where such stipulated assessed value is entered on the final assessment roll, no review of the assessment shall be allowed pursuant to article seven of this chapter.

S 2. This act shall take effect immediately, and shall apply to petitions filed against assessment rolls prepared on or after the first of January next succeeding the date on which it shall have become a law.