

5529

2011-2012 Regular Sessions

I N S E N A T E

May 31, 2011

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

AN ACT to authorize an extension of time to file tentative and final assessment rolls in certain towns

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

- 1 Section 1. (a) Notwithstanding any general, special, or local law to
2 the contrary, in any assessing unit which is a town within a county
3 having a population of more than 73,000 and less than 75,000 inhabit-
4 ants, determined in accordance with the latest federal decennial census,
5 in which the taxable status date for the final assessment roll which is
6 to be completed and filed in 2011 is July 1, 2011, the tentative assess-
7 ment roll for 2011 may be filed no later than May 1, 2012 and the final
8 assessment roll for 2011 may be filed no later than July 1, 2012,
9 subject to the provisions of this act.
- 10 (b) An assessing unit which is subject to the provisions of this act
11 may adopt a local law or resolution postponing the filing of the tenta-
12 tive assessment roll to a date no later than May 1, 2012 and canceling
13 any previously filed tentative assessment roll for 2011 and postponing
14 the filing of a final assessment roll to a date no later than July 1,
15 2012. A copy of such local law or resolution shall be filed with the
16 commissioner of taxation and finance.
- 17 (c) The governing body of such an assessing unit may adopt a local law
18 or resolution superseding its prescribed date for filing the tentative
19 assessment roll and final assessment roll and associated dates relative
20 to the 2011 assessment roll to the extent it deems necessary to accommo-
21 date the determination of assessments of all property in the assessing
22 unit, and for the processing and full consideration of complaints,
23 subject to the following:

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

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1 (i) The governing body shall, by local law or resolution, establish
2 specific dates by which the assessor shall be required to file a tenta-
3 tive assessment roll and a final assessment roll.
4 (ii) The governing body shall provide for the notification of property
5 owners of any increases in assessments from a previous year.
6 (iii) If the locally applicable period for filing complaints with
7 respect to tentative assessments shall end on or before the date estab-
8 lished pursuant to paragraph (i) of this subdivision, the governing body
9 shall, by local law or resolution, establish a date or dates on which
10 the board of assessment review shall convene for the sole purpose of
11 hearing complaints in relation to assessments in such tentative assess-
12 ment roll. Such local law or resolution shall further establish a date
13 by which the board of assessment review shall determine such complaints
14 and notify the assessor of its determinations.
15 S 2. This act shall take effect immediately and shall be deemed to
16 have been in full force and effect on and after May 1, 2011.