

7774

I N S E N A T E

June 18, 2012

Introduced by Sen. HANNON -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law and the Nassau county administrative code, in relation to assessment and review of assessments in the county of Nassau; to repeal section 6-24.1 of the Nassau county administrative code relating to determination of new assessments upon change in taxable status or construction or destruction of improvements; and providing for the repeal of such provisions upon expiration thereof

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

- 1 Section 1. Paragraph (a) of subdivision 6 of section 523-b of the real
2 property tax law, as amended by chapter 401 of the laws of 2002, is
3 amended to read as follows:
4 (a) During the period from [January second] JULY FIRST through [March]
5 SEPTEMBER first, any person or corporation claiming to be aggrieved by
6 the assessment of real estate may apply for correction of such assess-
7 ment. Such application shall be duly verified by a person having
8 personal knowledge of the facts stated therein, provided that if the
9 application is signed by someone other than the person or an officer of
10 the corporation claiming to be aggrieved, the application must be accom-
11 panied by a duly executed power of attorney or authorization or as
12 otherwise prescribed by the rules and regulations of the commission.
13 S 2. Subdivision 2 of section 706 of the real property tax law, as
14 amended by chapter 714 of the laws of 1982, is amended to read as
15 follows:
16 2. A proceeding to review an assessment shall be founded upon a peti-
17 tion setting forth the respect in which the assessment is excessive,
18 unequal or unlawful, or the respect in which real property is misclassi-
19 fied and stating that the petitioner is or will be injured thereby. Such
20 petition shall be duly verified by the petitioner, an officer thereof,
21 or by an agent thereof who has been authorized in writing to verify and
22 file such petition and whose authorization is made a part of such peti-
23 tion. Such petition must show that a complaint was made in due time to

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

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1 the proper officers to correct such assessment. Two or more persons
2 having real property assessed upon the same roll who assert the same
3 grounds for review presenting a common question of law or fact, may
4 unite in the same petition; PROVIDED, HOWEVER, THAT IN A SPECIAL ASSESS-
5 ING UNIT, AS DEFINED IN SECTION EIGHTEEN HUNDRED ONE OF THIS CHAPTER,
6 WHICH IS NOT A CITY, TWO OR MORE PERSONS HAVING REAL PROPERTY ASSESSED
7 UPON THE SAME ROLL, IN THE SAME CLASS OF REAL PROPERTY AS DEFINED IN
8 SECTION EIGHTEEN HUNDRED TWO OF THIS CHAPTER, WHO ASSERT THE SAME
9 GROUNDS FOR REVIEW, MAY WITHOUT CONDITION OR LIMITATION UNITE IN THE
10 SAME PETITION.

11 S 3. Section 6-2.1 of chapter 272 of the laws of 1939, constituting
12 the Nassau county administrative code, as amended by chapter 401 of the
13 laws of 2002, is amended to read as follows:

14 S 6-2.1 Taxable status of real property. a. Notwithstanding the
15 provisions of section three hundred one and three hundred two of the
16 real property tax law, [and except as otherwise provided by section
17 6-24.1 of this title,] the [board of assessors] ASSESSOR shall determine
18 the taxable status and classification of all real property for state,
19 county, town, special and school district taxes for the second succeed-
20 ing fiscal year according to its condition, ownership and use as of the
21 [second] FIRST day of [January] JULY in each year. "Classification"
22 shall mean the determination made pursuant to section eighteen hundred
23 two of the real property tax law.

24 b. Nothing in this section [or in section 6-24.1 of this title] shall
25 preclude the assessment review commission from accepting and considering
26 evidence that the value of a parcel has been affected by a change of
27 conditions occurring after the taxable status date applicable to an
28 assessment for which an application for correction has been filed but on
29 or before the taxable status date applicable to the assessment for the
30 following year.

31 S 4. Section 6-9.0 of chapter 272 of the laws of 1939, constituting
32 the Nassau county administrative code, as amended by chapter 401 of the
33 laws of 2002, is amended to read as follows:

34 S 6-9.0 Completion of tentative assessment roll. Notwithstanding the
35 provisions of article five of the real property tax law, the [board of
36 assessors] ASSESSOR shall complete the tentative assessment roll on or
37 before the first business day of [January] JULY.

38 S 5. Section 6-24.1 of chapter 272 of the laws of 1939, constituting
39 the Nassau county administrative code is REPEALED and a new section
40 6-24.1 is added to read as follows:

41 S 6-24.1 REAL PROPERTY EXEMPTIONS. FOR AN ASSESSMENT ROLL THAT IS
42 TENTATIVELY PUBLISHED ON JANUARY SECOND, TWO THOUSAND TWELVE WHICH
43 BECOMES FINAL ON APRIL FIRST, TWO THOUSAND THIRTEEN ALL APPLICATIONS FOR
44 REAL PROPERTY TAX EXEMPTIONS, INCLUDING BOTH NEW AND RENEWAL APPLICA-
45 TIONS, SHALL BE DUE ON JANUARY SECOND, TWO THOUSAND THIRTEEN. FOR EACH
46 ENSUING ASSESSMENT ROLL, ALL APPLICATIONS FOR REAL PROPERTY TAX
47 EXEMPTIONS, INCLUDING BOTH NEW AND RENEWAL APPLICATIONS, SHALL BE DUE ON
48 THE FIRST BUSINESS DAY IN JANUARY OF THE YEAR FOLLOWING THE YEAR IN
49 WHICH THE ASSESSMENT ROLL IS TENTATIVELY PUBLISHED.

50 S 6. This act shall take effect January 3, 2013 and shall expire and
51 be deemed repealed June 30, 2016, and shall apply to assessment rolls
52 that are prepared on the basis of taxable status dates on or after July
53 1, 2013; except that section two of this act shall take effect imme-
54 diately and shall apply to real property with a taxable status date on
55 or after January 1, 2011; and further except that the amendments to
56 section 6-2.1 of the Nassau county administrative code, made by section

1 three of this act, shall not affect the expiration and repeal of amend-
2 ments to such section by chapter 401 of the laws of 2002, and shall
3 expire and be deemed repealed therewith. Notwithstanding the provisions
4 of this act or any general, special, or local law to the contrary, the
5 tentative assessment roll for the county of Nassau published in January,
6 2012, and prepared on the basis of a taxable status and valuation date
7 of January 2, 2012, shall be the basis of the final assessment roll
8 published on April 1, 2013. The provisions of section 6-24.1 of the
9 Nassau county administrative code, repealed by section five of this act
10 and chapter 401 of the laws of 2002, shall continue to apply to such
11 roll.