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

6163

2011-2012 Regular Sessions

I N A S S E M B L Y

March 8, 2011

Introduced by M. of A. MAGEE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to charges for counsel or experts in certain review proceedings

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

Section 1. Section 742 of the real property tax law, subdivision 1 as amended by chapter 732 of the laws of 1983, the section heading and subdivision 1 as further amended by section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

S 742. Appearance by commissioner in proceeding to review a special franchise assessment. [1.] In any proceeding to review a special franchise assessment, the commissioner may appear by counsel designated by the attorney general. The attorney general or such counsel may employ experts. The compensation of such counsel and experts and their necessary expenses incurred in such proceeding and upon any appeal therein shall be BORNE BY THE STATE AND SHALL NOT BE a charge upon the assessing unit upon whose rolls appears the assessment sought to be reviewed [and the amount thereof shall be audited, allowed and paid in the same manner as other claims against the assessing unit. Where the assessment of a special franchise in more than one assessing unit is reviewed in one proceeding, separate accounts for such compensation and expenses shall be rendered to the proper officer of each of the assessing units. Any charge imposed pursuant to this subdivision shall be limited to proceedings commenced by a special franchise owner.

2. If provision has not been made for the payment of such expense in any year, the officers who are empowered by law to make such provisions in any assessing unit shall raise such amount as may be necessary in any manner provided by law and shall pay such expense therefrom].

S 2. This act shall take effect immediately.

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

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