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I N   A S S E M B L Y

March 23, 2012

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

AN ACT to amend the real property tax law, in relation to expanding the  
definition of "clerical error"

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

1     Section 1. Paragraph (i) of subdivision 2 of section 550 of the real  
2     property tax law, as amended by chapter 144 of the laws of 2000, is  
3     amended and a new paragraph (j) is added to read as follows:  
4     (i) an entry on a tax roll which is incorrect by reason of a mistake  
5     in the transcription of a relevied school tax or relevied village  
6     tax[.]; OR  
7     (J) AN INCORRECT ENTRY OF ASSESSED VALUATION ON AN ASSESSMENT ROLL OR  
8     A TAX ROLL DUE TO AN ASSESSOR'S FAILURE TO UTILIZE THE REQUIRED ASSESS-  
9     MENT METHOD PURSUANT TO SECTION FIVE HUNDRED EIGHTY-ONE-A OF THIS ARTI-  
10    CLE IN THE VALUATION OF QUALIFYING REAL PROPERTY.  
11    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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