

200

2011-2012 Regular Sessions

I N S E N A T E

(PREFILED)

January 5, 2011

Introduced by Sen. MAZIARZ -- 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 the small claims assessment review program

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

1 Section 1. Paragraph (b) of subdivision 1 and subdivision 2 of section
2 730 of the real property tax law, paragraph (b) of subdivision 1 as
3 amended by chapter 154 of the laws of 1993, subdivision 2 as amended by
4 chapter 714 of the laws of 1982, are amended to read as follows:
5 (b) the property is: (i) improved by a one, two or three family
6 [owner-occupied] structure used exclusively for residential purposes
7 other than property subject to the assessment limitations of section
8 five hundred eighty-one of this chapter and article nine-B of the real
9 property law or (ii) the property is unimproved and is not of sufficient
10 size as determined by the assessing unit or special assessing unit to
11 contain a one, two or three family residential structure;
12 2. Upon determining any such complaint every real property tax board
13 of assessment review shall inform every owner of one, two or three fami-
14 ly [owner-occupied] residential real property in writing of the right to
15 small claims assessment review in the manner provided by subdivision
16 four of section five hundred twenty-five of this chapter. Such notice
17 shall specify the last date on which petitions must be filed and the
18 location where small claims assessment review forms may be obtained. The
19 petition form for small claims assessment review shall be provided to
20 such property owner, upon request, at no cost in accordance with the
21 rules promulgated pursuant to section seven hundred thirty-seven of this
22 title.
23 S 2. This act shall take effect immediately and shall apply to claims
24 filed on or after such effective date.

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

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