

6307--A

Cal. No. 169

I N S E N A T E

January 24, 2012

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, amended on second report, ordered to a third reading, and to be reprinted as amended, retaining its place in the order of third reading

AN ACT to amend the real property tax law, in relation to providing for state advisory appraisal services to villages

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

1 Section 1. Subdivision 1 of section 1544 of the real property tax law,
2 as amended by chapter 844 of the laws of 1990 and as further amended by
3 subdivision (b) of section 1 of part W of chapter 56 of the laws of
4 2010, is amended to read as follows:
5 1. The commissioner shall provide upon written request of the chief
6 executive officer or assessor of a VILLAGE, city, town or county which
7 conducts a revaluation or update program as defined in section one
8 hundred two of this chapter advisory appraisals of (1) highly complex
9 properties, being properties where the appraisals require either the
10 professional use of highly specialized engineering skills or the devel-
11 opment of earnings or economic analyses of a high degree of complexity
12 and (2) taxable public utility property located in such VILLAGE, city,
13 town or county.
14 S 2. Section 1546 of the real property tax law, as added by chapter
15 957 of the laws of 1970 and as further amended by subdivision (b) of
16 section 1 of part W of chapter 56 of the laws of 2010, is amended to
17 read as follows:
18 S 1546. Determination of specific types of property eligible for advi-
19 sory appraisals by state or county. The commissioner shall determine the
20 specific types of property which are included in the descriptions of
21 moderately and highly complex properties eligible for advisory
22 appraisals as provided in sections fifteen hundred thirty-six and
23 fifteen hundred forty-four of this article, considering in addition to
24 other pertinent factors the level of appraisal skills required of asses-

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

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1 sors and other appraisal personnel of the respective counties, cities
2 [and], towns AND VILLAGES under the minimum qualification standards
3 established in accordance with the provisions of this article.

4 S 3. The title heading of title 3 of article 15-a of the real property
5 tax law, as added by chapter 957 of the laws of 1970 and as renumbered
6 by chapter 405 of the laws of 1986, is amended to read as follows:

7 STATE SERVICES TO COUNTIES, CITIES
8 [AND], TOWNS AND VILLAGES

9 S 4. This act shall take effect immediately.