

6268--A

2013-2014 Regular Sessions

I N A S S E M B L Y

March 25, 2013

Introduced by M. of A. GALEF, MONTESANO, McLAUGHLIN -- Multi-Sponsored
by -- M. of A. FINCH, OAKS -- read once and referred to the Committee
on Real Property Taxation -- recommitted to the Committee on Real
Property Taxation in accordance with Assembly Rule 3, sec. 2 --
committee discharged, bill amended, ordered reprinted as amended and
recommitted to said committee

AN ACT to amend the real property tax law and the real property law, in
relation to the assessment of condominiums and cooperatives

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

1 Section 1. Subdivision 1 of section 581 of the real property tax law
2 is amended by adding a new paragraph (d) to read as follows:
3 (D) THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDIVISION SHALL NOT
4 APPLY IN A MUNICIPAL CORPORATION, OTHER THAN A SPECIAL ASSESSING UNIT,
5 TO A CONDOMINIUM OR COOPERATIVE UNIT UNLESS IT WAS SUBJECT TO THE
6 PROVISIONS OF PARAGRAPH (A) OF THIS SUBDIVISION ON JANUARY FIRST, TWO
7 THOUSAND SIXTEEN.
8 S 2. Subdivision 1 of section 339-y of the real property law is
9 amended by adding a new paragraph (g) to read as follows:
10 (G) THE PROVISIONS OF PARAGRAPH (B) OF THIS SUBDIVISION SHALL NOT
11 APPLY IN A MUNICIPAL CORPORATION, OTHER THAN A SPECIAL ASSESSING UNIT,
12 TO A CONDOMINIUM UNIT UNLESS IT WAS SUBJECT TO THE PROVISIONS OF PARA-
13 GRAPH (B) OF THIS SUBDIVISION ON JANUARY FIRST, TWO THOUSAND SIXTEEN.
14 S 3. This act shall take effect immediately and shall apply to assess-
15 ment rolls prepared on the basis of taxable status dates occurring on or
16 after January 1, 2016.

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

LBD01148-03-4