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

9614

I N A S S E M B L Y

May 12, 2014

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

AN ACT to amend the superstorm Sandy assessment relief act, in relation to authorizing the payment of bills without prior audit

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

Section 1. Paragraph (d) of section 4 of chapter 424 of the laws of 2013, constituting the superstorm Sandy assessment relief act, is amended to read as follows:

(d) The assessor shall mail written notice of such finding to the property owner and the participating municipality. Where the assessor finds that the loss in improved value is less than fifty percent or, if a participating municipality has elected to provide assessment relief for real property located within such participating municipality for a lesser percentage, is less than such lesser percentage, or classifies the loss within a lower range than the property owner believes is warranted, the property owner may file a complaint with the board of assessment review. Such board shall reconvene upon ten days written notice to the property owner and assessor to hear the appeal and determine the matter, and shall mail written notice of its determination to the assessor and property owner. The provisions of article 5 of the real property tax law shall govern the review process to the extent practicable. *HOWEVER, FOR THE PURPOSES OF THIS ACT ONLY, AN OFFICIAL WHO IS EMPOWERED TO AUTHORIZE PAYMENT OF BILLS WITHOUT PRIOR AUDIT BY PARAGRAPH (A) OF SUBDIVISION 8 OF SECTION 556 OF THE REAL PROPERTY TAX LAW, SHALL HAVE SUCH POWER WHEN THE RECOMMENDED REFUND IS SEVENTY-FIVE HUNDRED DOLLARS OR LESS, OR SUCH OTHER SUM NOT TO EXCEED SEVENTY-FIVE HUNDRED DOLLARS.* For the purposes of this act only, the applicant may commence within 30 days of service of a written determination, a proceeding under title 1 of article 7 of the real property tax law, or, if applicable, under title 1-A of article 7 of the real property tax law. Sections 727 and 739 of the real property tax law shall not apply.

S 2. This act shall take effect immediately.

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

LBD15069-01-4