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

1355

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sens. LITTLE, LARKIN -- 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 directing the commissioner of taxation and finance to establish a uniform assessment code

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

Section 1. Paragraphs (m), (n), (o) and (p) of subdivision 1 of section 202 of the real property tax law, as amended by section 6 of part W of chapter 56 of the laws of 2010, are amended and a new paragraph (q) is added to read as follows:

(m) Exercise and perform such other powers and duties as may be conferred or imposed on him or her by law[.];

(n) Monitor the quality of local assessment practices by individual assessing units[.];

(o) Impose, collect and receive such charges or fees as may be authorized by statute[.];

(p) Promulgate rules and regulations for the ascertainment and reporting of "assessment record billing owner" information, as defined in section one hundred three of the eminent domain procedure law, for the purposes of the administration of such law[.];

(Q) PROMULGATE A UNIFORM ASSESSMENT CODE.

S 2. The real property tax law is amended by adding a new section 303 to read as follows:

S 303. UNIFORM ASSESSMENT CODE. THE COMMISSIONER SHALL, IN ITS RULES, PROMULGATE A UNIFORM ASSESSMENT CODE FOR THE ASSESSMENT OF REAL PROPERTY. SUCH CODE SHALL INCLUDE, BUT NOT BE LIMITED TO, STANDARDS FOR THE VALUATION OF PROPERTY, MAINTENANCE OF INFORMATION, SCHEDULES FOR THE APPRAISALS OF PROPERTY AND MAINTENANCE OF UNIFORMITY OF ASSESSMENTS. COUNTIES MAY, IN THEIR DISCRETION, ADOPT SUCH CODE FOR THE CITIES, TOWNS

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

LBD01134-01-3

AND VILLAGES LOCATED WITHIN THAT COUNTY. COUNTIES MAY ENFORCE COMPLIANCE WITH THE CODE BY ANY APPROPRIATE MEANS INCLUDING, BUT NOT LIMITED TO, THE EQUALIZATION OF INDIVIDUAL ASSESSMENTS AND THE REAPPRAISAL OF PARCELS.

S 3. This act shall take effect immediately.