

1785

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sen. CARLUCCI -- 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 small claims

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

1 Section 1. Subdivision 1 of section 730 of the real property tax law,
2 as amended by chapter 552 of the laws of 1991, paragraph (b) as amended
3 by chapter 154 of the laws of 1993, paragraph (c) as amended by chapter
4 215 of the laws of 2005 and the closing paragraph as added by chapter
5 114 of the laws of 2012, is amended to read as follows:
6 1. The chief administrator of the courts shall establish a small
7 claims assessment review program in the supreme court. An owner of real
8 property claiming to be aggrieved by an assessment on real property on
9 the ground that such assessment is unequal or excessive may file a peti-
10 tion for review pursuant to this article provided that:
11 (a) the property owner shall have first filed a complaint pursuant to
12 section five hundred twenty-four or section fourteen hundred eight of
13 this chapter or the provisions of a local law or charter providing for
14 administrative review of assessments;
15 (b) the property is: (i) improved by a one, two or three family
16 owner-occupied structure used exclusively for residential purposes other
17 than property subject to the assessment limitations of section five
18 hundred eighty-one of this chapter and article nine-B of the real prop-
19 erty law or (ii) the property is unimproved and is not of sufficient
20 size as determined by the assessing unit or special assessing unit to
21 contain a one, two or three family residential structure;
22 (c) the equalized value of the property does not exceed four hundred
23 fifty thousand dollars or, in the event such equalized value exceeds
24 four hundred fifty thousand dollars, the total assessment reduction

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

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1 requested does not exceed twenty-five percent of the assessed value of
2 the property; [and]

3 (d) the petition shall not request an assessment lower than that
4 requested in the complaint filed pursuant to section five hundred twen-
5 ty-four or fourteen hundred eight of this chapter or the provisions of a
6 local law or charter providing for administrative review of assess-
7 ments[.]; AND

8 (E) THE PETITION SHALL ESTABLISH THAT THE PROPERTY IS OVERVALUED BY AT
9 LEAST TEN PERCENT FROM THE EQUALIZED VALUE AS APPEARING ON THE ASSESS-
10 MENT ROLL. THE PETITIONER SHALL SUBMIT SUPPORTING DOCUMENTATION WITH THE
11 PETITION.

12 For the purpose of this section, the equalized value of the property
13 shall equal the assessed value of the property divided by the most
14 recent equalization rate or, in the case of a special assessing unit,
15 the most recent class one ratio, when established. In the event there
16 has been a material change in the level of assessment the special equal-
17 ization rate shall be used to determine the equalized value of the prop-
18 erty.

19 An owner of real property who qualifies under paragraphs (a) through
20 (d) of this subdivision shall also include:

21 (i) a person or persons whose real property is held in trust solely
22 for the benefit of such person or persons if the property serves as the
23 primary residence of such person or persons and the trust which holds
24 title to the property was lawfully created to hold title solely for
25 estate planning and asset protection purposes; and

26 (ii) a person or persons who reside in real property which is owned by
27 a limited partnership if the property serves as the primary residence of
28 such person or persons and said limited partnership does not engage in
29 any commercial activity, was lawfully created to hold title solely for
30 estate planning and asset protection purposes and the partner or part-
31 ners who primarily reside thereon personally pay all of the real proper-
32 ty taxes and other costs associated with the property's ownership.

33 S 2. Section 733 of the real property tax law is amended by adding a
34 new subdivision 4-a to read as follows:

35 4-A. IF THE PETITIONER FAILS TO PROVE THAT THERE IS AN OVERVALUATION
36 THAT EXCEEDS TEN PERCENT, THE HEARING OFFICER MAY NOT ADJUST THE ASSESS-
37 MENT AND THE PETITION MUST BE DISMISSED.

38 S 3. This act shall take effect immediately.