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

7521

I N S E N A T E

May 15, 2014

Introduced by Sen. HANNON -- 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 review of assessments in special assessing units, which are not cities

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

Section 1. Subdivision 2 of section 706 of the real property tax law, as amended by chapter 714 of the laws of 1982, is amended to read as follows:

2. A proceeding to review an assessment shall be founded upon a petition setting forth the respect in which the assessment is excessive, unequal or unlawful, or the respect in which real property is misclassified and stating that the petitioner is or will be injured thereby. Such petition shall be duly verified by the petitioner, an officer thereof, or by an agent thereof who has been authorized in writing to verify and file such petition and whose authorization is made a part of such petition. Such petition must show that a complaint was made in due time to the proper officers to correct such assessment. Two or more persons having real property assessed upon the same roll who assert the same grounds for review presenting a common question of law or fact, may unite in the same petition; PROVIDED, HOWEVER, THAT IN A SPECIAL ASSESSING UNIT, AS DEFINED IN SECTION EIGHTEEN HUNDRED ONE OF THIS CHAPTER, WHICH IS NOT A CITY, TWO OR MORE PERSONS HAVING REAL PROPERTY ASSESSED UPON THE SAME ROLL, IN THE SAME CLASS OF REAL PROPERTY AS DEFINED IN SECTION EIGHTEEN HUNDRED TWO OF THIS CHAPTER, WHO ASSERT THE SAME GROUNDS FOR REVIEW, MAY WITHOUT CONDITION OR LIMITATION UNITE IN THE SAME PETITION.

S 2. This act shall take effect immediately and shall apply to real property with a taxable status date on or after January 1, 2013.

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

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