

10097

I N   A S S E M B L Y

June 13, 2014

---

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Hooper) --  
read once and referred to the Committee on Real Property Taxation

AN ACT to amend the Nassau county administrative code, in relation to  
the levy and extension of real property taxes on class four real prop-  
erty

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

1     Section 1. Chapter 272 of the laws of 1939, constituting the Nassau  
2 county administrative code, is amended by adding a new section 6-41.0 to  
3 read as follows:

4     S 6-41.0 LEVY AND EXTENSION OF TAXES; CLASS FOUR REAL PROPERTY.  
5 NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, IN A SPECIAL  
6 ASSESSING UNIT WHICH IS NOT A CITY, ALL REAL PROPERTY TAXES ON REAL  
7 PROPERTY CLASSIFIED AS CLASS FOUR UNDER SECTION EIGHTEEN HUNDRED TWO OF  
8 THE REAL PROPERTY TAX LAW ON THE FINAL ASSESSMENT ROLL SHALL BE LEVIED  
9 AND EXTENDED IN THE FOLLOWING MANNER:

10     A. SUCH TAXES SHALL BE LEVIED AND EXTENDED ON EACH PROPERTY'S ASSESS-  
11 MENT ON THE FINAL ASSESSMENT ROLL EXCEPT AS PROVIDED IN THIS SECTION.  
12 WHERE A TIMELY PROCEEDING UNDER TITLE ONE OF ARTICLE SEVEN OF THE REAL  
13 PROPERTY TAX LAW HAS BEEN INITIATED THE ASSESSED VALUE UPON WHICH TAXES  
14 ARE LEVIED AND EXTENDED SHALL BE THE ASSESSMENT CLAIMED ON THE PETITION  
15 INITIATING SUCH TIMELY PROCEEDING; PROVIDED HOWEVER, THAT WHERE SUCH  
16 TIMELY PETITION CLAIMS A REDUCTION GREATER THAN TEN PERCENT OF A PROPER-  
17 TY'S ASSESSMENT ON THE FINAL ASSESSMENT ROLL TAXES SHALL BE LEVIED AND  
18 EXTENDED ON THE TAX ROLL EQUAL TO NINETY PERCENT OF SUCH PROPERTY'S  
19 ASSESSMENT ON THE FINAL ASSESSMENT ROLL UNLESS THE ASSESSOR IN HIS OR  
20 HER DISCRETION BASED ON REASONABLE EVIDENCE DETERMINES THAT IT IS IN THE  
21 BEST INTEREST OF THE COUNTY TO LEVY AND EXTEND TAXES BASED ON A CLAIMED  
22 REDUCTION GREATER THAN TEN PERCENT SUCH THAT TAXES SHALL BE LEVIED AND  
23 EXTENDED BASED ON SUCH REDUCED ASSESSMENT.

24     B. EACH PROPERTY WHERE TAXES ARE LEVIED AND EXTENDED BASED ON THE  
25 ASSESSMENT CONTAINED IN A PETITION PURSUANT TO TITLE ONE OF ARTICLE  
26 SEVEN OF THE REAL PROPERTY TAX LAW AS PROVIDED FOR IN SUBDIVISION A OF  
27 THIS SECTION SHALL BE RESPONSIBLE FOR PAYING A DISPUTED ASSESSMENT

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

LBD15217-02-4

1 CHARGE. THE AMOUNT OF SUCH DISPUTED ASSESSMENT CHARGE SHALL BE DETER-  
2 MINED NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY BY SUBTRACT-  
3 ING THE ASSESSMENT ON THE TAX ROLL UPON WHICH TAXES WERE LEVIED AND  
4 EXTENDED FROM THE PROPERTY'S ASSESSMENT ON THE FINAL ASSESSMENT ROLL  
5 WITH THE DIFFERENCE THEN MULTIPLIED BY THE TAX RATES APPLIED TO THE  
6 ASSESSMENT ON THE TAX ROLL UPON WHICH TAXES WERE LEVIED AND EXTENDED.  
7 SUCH DISPUTED ASSESSMENT CHARGE SHALL BE CALCULATED, COLLECTED AND  
8 ADMINISTERED IN THE SAME MANNER AS NASSAU COUNTY REAL PROPERTY TAXES.

9 C. THE DISPUTED ASSESSMENT CHARGE SHALL APPEAR AS A SEPARATE ITEM ON  
10 THE BILL SUBMITTED TO PROPERTY OWNERS BY EACH RECEIVER OF TAXES. THE  
11 REVENUES FROM SUCH CHARGES SHALL BE PLACED IN A SPECIAL REVENUE FUND  
12 HEREBY ESTABLISHED AS THE DISPUTED ASSESSMENT FUND WHICH SHALL BE MAIN-  
13 TAINED AND ADMINISTERED BY THE NASSAU COUNTY TREASURER. THE MONIES IN  
14 SUCH FUND SHALL BE USED SOLELY FOR THE PURPOSES SPECIFIED IN THIS  
15 SECTION.

16 D. REFUNDS OF REAL PROPERTY TAXES ON CLASS FOUR PROPERTIES RESULTING  
17 FROM A SETTLEMENT OR FINAL ORDER FROM A COURT OF COMPETENT JURISDICTION  
18 ON A PETITION PURSUANT TO TITLE ONE OF ARTICLE SEVEN OF THE REAL PROPER-  
19 TY TAX LAW OR A DETERMINATION OR STIPULATION BY THE ASSESSMENT REVIEW  
20 COMMISSION SHALL BE PAID FROM THE DISPUTED ASSESSMENT FUND.

21 E. ANY MONIES PAID INTO THE DISPUTED ASSESSMENT FUND WITH RESPECT TO A  
22 PROPERTY REMAINING AFTER PROCEEDINGS UNDER TITLE ONE OF ARTICLE SEVEN OF  
23 THE REAL PROPERTY TAX LAW HAVE BEEN SETTLED OR OTHERWISE FINALLY DETER-  
24 MINED BY A COURT OF COMPETENT JURISDICTION OR THE ASSESSMENT REVIEW  
25 COMMISSION SHALL BE DISTRIBUTED PRO RATA TO THE COUNTY AND THE APPLICA-  
26 BLE SCHOOL DISTRICT, TOWN AND SPECIAL DISTRICTS.

27 F. THE LEVY AND EXTENSION OF TAXES BASED ON THE PETITION INITIATING A  
28 TIMELY PROCEEDING AS PROVIDED IN SUBDIVISION A OF THIS SECTION SHALL NOT  
29 AFFECT THE APPLICATION OF ANY OTHER PROVISION OF LAW EXCEPT AS EXPRESSLY  
30 PROVIDED IN THIS SECTION.

31 S 2. Severability. If any provision of this act or if any application  
32 thereof to any person or circumstances is held invalid, the remainder of  
33 this act and the application of the provision to other persons and  
34 circumstances shall not be affected thereby.

35 S 3. This act shall take effect immediately and shall apply to real  
36 property taxes and other amounts levied and extended based on the 2016-  
37 -2017 tax roll and each tax roll thereafter.