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

1445

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

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

AN ACT to amend the real property tax law, in relation to expanding the definition of "clerical error"

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

Section 1. Paragraph (i) of subdivision 2 of section 550 of the real property tax law, as amended by chapter 144 of the laws of 2000, is amended and a new paragraph (j) is added to read as follows:

(i) an entry on a tax roll which is incorrect by reason of a mistake in the transcription of a relevied school tax or relevied village tax[.]; OR

(J) AN INCORRECT ENTRY OF ASSESSED VALUATION ON AN ASSESSMENT ROLL OR A TAX ROLL DUE TO AN ASSESSOR'S FAILURE TO UTILIZE THE REQUIRED ASSESSMENT METHOD PURSUANT TO SECTION FIVE HUNDRED EIGHTY-ONE-A OF THIS ARTICLE IN THE VALUATION OF QUALIFYING REAL PROPERTY.

S 2. This act shall take effect immediately.

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

LBD00491-01-3