

1 S 548-B. CATASTROPHIC LOSS TAX ABATEMENT PROCEDURE. 1. A PROPERTY
2 OWNER IS ELIGIBLE TO FILE A CLAIM FOR A CATASTROPHIC LOSS TAX ABATEMENT
3 IF THE CATASTROPHIC LOSS OCCURRED WITHIN SIX MONTHS AFTER THE COMPLETION
4 OF THE FINAL ASSESSMENT ROLL.

5 2. SUCH A CLAIM MUST BE FILED WITH THE ASSESSOR OR BOARD OF ASSESSORS
6 WITHIN SIX MONTHS AFTER THE COMPLETION OF THE FINAL ASSESSMENT ROLL. A
7 STATEMENT OF THE FACTS CONSTITUTING THE BASIS OF THE CLAIM SHALL BE
8 FILED ON A FORM PRESCRIBED BY THE COMMISSIONER. SUCH STATEMENT SHALL BE
9 MADE BY THE OWNER OF THE REAL PROPERTY, OR BY A PERSON AUTHORIZED IN
10 WRITING BY THE CLAIMANT OR HIS OR HER ATTORNEY OR AGENT TO MAKE SUCH
11 STATEMENT WHO HAS KNOWLEDGE OF THE FACTS STATED THEREIN. SUCH WRITTEN
12 AUTHORIZATION SHALL BE MADE A PART OF SUCH STATEMENT AND BEAR A DATE
13 WITHIN THE SAME CALENDAR YEAR DURING WHICH THE COMPLAINT IS FILED. SUCH
14 STATEMENT SHALL ALSO CONTAIN THE FOLLOWING SENTENCE: "I CERTIFY THAT ALL
15 STATEMENTS MADE ON THIS APPLICATION ARE TRUE AND CORRECT TO THE BEST OF
16 MY KNOWLEDGE AND BELIEF AND I UNDERSTAND THAT THE MAKING OF ANY WILLFUL-
17 LY FALSE STATEMENT OF MATERIAL FACT HEREIN WILL SUBJECT ME TO THE
18 PROVISIONS OF THE PENAL LAW RELEVANT TO THE MAKING AND FILING OF FALSE
19 INSTRUMENTS." UPON THE FILING OF SUCH STATEMENT, ALL COLLECTION OF TAX
20 EFFORTS SHALL BE SUSPENDED AND THE ACCRUAL OF INTEREST OR PENALTIES OR
21 BOTH SHALL ALSO BE SUSPENDED. IF THE CLAIM IS SUSTAINED, NO INTEREST OR
22 PENALTY SHALL BE DUE, AND ANY INTEREST OR PENALTY PAID PRIOR TO THE
23 FILING OF THE STATEMENT SHALL BE REFUNDED. IF THE CLAIM IS DENIED, ALL
24 COLLECTION OF TAX EFFORTS SHALL RESUME, AND INTEREST OR PENALTIES OR
25 BOTH SHALL RESUME THEIR ACCRUAL RETROACTIVELY TO THE DATE OF SUSPEN-
26 SION.

27 3. THE CLAIM SHALL BE HEARD AND DETERMINED BY THE BOARD OF ASSESSMENT
28 REVIEW OR ASSESSMENT REVIEW COMMISSION, AS THE CASE MAY BE. THE
29 PROCEEDINGS IN HEARING AND DETERMINING THE CLAIM SHALL BE MODIFIED AS
30 NECESSARY TO SERVE THE PURPOSES OF THIS TITLE AND SHALL BE IN ACCORDANCE
31 WITH THE REGULATIONS OF THE COMMISSIONER. ALL CLAIMS SHALL BE HEARD AND
32 DECIDED NOT LATER THAN TWO MONTHS AFTER THE LAST DAY FOR FILING A CLAIM.

33 4. UPON THE DETERMINATION OF A CLAIM, THE BOARD OF ASSESSMENT REVIEW
34 OR ASSESSMENT REVIEW COMMISSION, AS THE CASE MAY BE, SHALL GIVE NOTICE
35 OF THE DETERMINATION TO THE ASSESSOR OR BOARD OF ASSESSORS AND THE
36 CLAIMANT WITHIN FIVE DAYS OF SUCH DETERMINATION. NOTWITHSTANDING ANY
37 INCONSISTENT PROVISION OF LAW, IF THE CLAIM IS DETERMINED TO BE IN FAVOR
38 OF THE CLAIMANT, THE ASSESSOR OR BOARD OF ASSESSORS SHALL CORRECT THE
39 TENTATIVE ASSESSMENT ROLL, FINAL ASSESSMENT ROLL OR TAX ROLL, AS THE
40 CASE MAY BE, WITHIN FIVE DAYS OF RECEIVING SUCH NOTICE.

41 S 548-C. COORDINATION WITH SCHOOL AND VILLAGE TAX LEVIES. THE COMMIS-
42 SIONER SHALL PROMULGATE REGULATIONS TO COORDINATE ASSESSMENT ROLLS AND
43 TAX LEVIES OF COUNTIES, CITIES AND TOWNS WITH THOSE OF SCHOOL DISTRICTS
44 AND VILLAGES.

45 S 2. This act shall take effect on the one hundred eightieth day after
46 it shall have become a law; provided that any and all rules and regu-
47 lations and any other measures necessary to implement any provision of
48 this act on its effective date may be promulgated and taken, respective-
49 ly, on or before the effective date of such provision.