

9614

I N A S S E M B L Y

May 12, 2014

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

AN ACT to amend the superstorm Sandy assessment relief act, in relation to authorizing the payment of bills without prior audit

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

1 Section 1. Paragraph (d) of section 4 of chapter 424 of the laws of
2 2013, constituting the superstorm Sandy assessment relief act, is
3 amended to read as follows:
4 (d) The assessor shall mail written notice of such finding to the
5 property owner and the participating municipality. Where the assessor
6 finds that the loss in improved value is less than fifty percent or, if
7 a participating municipality has elected to provide assessment relief
8 for real property located within such participating municipality for a
9 lesser percentage, is less than such lesser percentage, or classifies
10 the loss within a lower range than the property owner believes is
11 warranted, the property owner may file a complaint with the board of
12 assessment review. Such board shall reconvene upon ten days written
13 notice to the property owner and assessor to hear the appeal and deter-
14 mine the matter, and shall mail written notice of its determination to
15 the assessor and property owner. The provisions of article 5 of the real
16 property tax law shall govern the review process to the extent practica-
17 ble. HOWEVER, FOR THE PURPOSES OF THIS ACT ONLY, AN OFFICIAL WHO IS
18 EMPOWERED TO AUTHORIZE PAYMENT OF BILLS WITHOUT PRIOR AUDIT BY PARAGRAPH
19 (A) OF SUBDIVISION 8 OF SECTION 556 OF THE REAL PROPERTY TAX LAW, SHALL
20 HAVE SUCH POWER WHEN THE RECOMMENDED REFUND IS SEVENTY-FIVE HUNDRED
21 DOLLARS OR LESS, OR SUCH OTHER SUM NOT TO EXCEED SEVENTY-FIVE HUNDRED
22 DOLLARS. For the purposes of this act only, the applicant may commence
23 within 30 days of service of a written determination, a proceeding under
24 title 1 of article 7 of the real property tax law, or, if applicable,
25 under title 1-A of article 7 of the real property tax law. Sections 727
26 and 739 of the real property tax law shall not apply.
27 S 2. This act shall take effect immediately.

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

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