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

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I N S E N A T E

May 30, 2014

Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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

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

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

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

A. SUCH TAXES SHALL BE LEVIED AND EXTENDED ON EACH PROPERTY'S ASSESSMENT ON THE FINAL ASSESSMENT ROLL EXCEPT AS PROVIDED IN THIS SECTION. WHERE A TIMELY PROCEEDING UNDER TITLE ONE OF ARTICLE SEVEN OF THE REAL PROPERTY TAX LAW HAS BEEN INITIATED THE ASSESSED VALUE UPON WHICH TAXES ARE LEVIED AND EXTENDED SHALL BE THE ASSESSMENT CLAIMED ON THE PETITION INITIATING SUCH TIMELY PROCEEDING; PROVIDED HOWEVER, THAT WHERE SUCH TIMELY PETITION CLAIMS A REDUCTION GREATER THAN NINE PERCENT OF A PROPERTY'S ASSESSMENT ON THE FINAL ASSESSMENT ROLL TAXES SHALL BE LEVIED AND EXTENDED ON THE TAX ROLL EQUAL TO NINETY-ONE PERCENT OF SUCH PROPERTY'S ASSESSMENT ON THE FINAL ASSESSMENT ROLL UNLESS THE ASSESSOR IN HIS OR HER DISCRETION BASED ON REASONABLE EVIDENCE DETERMINES THAT IT IS IN THE BEST INTEREST OF THE COUNTY TO LEVY AND EXTEND TAXES BASED ON A CLAIMED REDUCTION GREATER THAN NINE PERCENT SUCH THAT TAXES SHALL BE LEVIED AND EXTENDED BASED ON SUCH REDUCED ASSESSMENT.

B. EACH PROPERTY WHERE TAXES ARE LEVIED AND EXTENDED BASED ON THE ASSESSMENT CONTAINED IN A PETITION PURSUANT TO TITLE ONE OF ARTICLE

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

LBD15217-06-4

SEVEN OF THE REAL PROPERTY TAX LAW AS PROVIDED FOR IN SUBDIVISION A OF THIS SECTION SHALL BE RESPONSIBLE FOR PAYING A DISPUTED ASSESSMENT CHARGE. THE AMOUNT OF SUCH DISPUTED ASSESSMENT CHARGE SHALL BE DETERMINED NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY BY SUBTRACTING THE ASSESSMENT ON THE TAX ROLL UPON WHICH TAXES WERE LEVIED AND EXTENDED FROM THE PROPERTY'S ASSESSMENT ON THE FINAL ASSESSMENT ROLL WITH THE DIFFERENCE THEN MULTIPLIED BY THE TAX RATES APPLIED TO THE ASSESSMENT ON THE TAX ROLL UPON WHICH TAXES WERE LEVIED AND EXTENDED. SUCH DISPUTED ASSESSMENT CHARGE SHALL BE CALCULATED, COLLECTED AND ADMINISTERED IN THE SAME MANNER AS NASSAU COUNTY REAL PROPERTY TAXES.

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

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

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

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

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

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