

1138

2015-2016 Regular Sessions

I N A S S E M B L Y

January 8, 2015

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

AN ACT to amend the real property tax law, in relation to a real property tax administration system

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

1 Section 1. The real property tax law is amended by adding a new article 2
3 cle 17 to read as follows:

4 ARTICLE 17

5 REAL PROPERTY TAX ADMINISTRATION SYSTEM

6 TITLE 1. IMPLEMENTATION OF ARTICLE.

7 2. ASSESSMENT ADMINISTRATION.

8 3. ALLOCATION OF TAXES AMONG CLASSES OF REAL PROPERTY.

9 4. MISCELLANEOUS PROVISIONS.

10 TITLE 1

11 IMPLEMENTATION OF ARTICLE

12 SECTION 1710. DEFINITIONS.

13 1711. ADOPTION OF ARTICLE.

14 1712. APPLICABILITY; SCOPE OF ARTICLE.

15 1713. COUNTY REVALUATION COMMISSION.

16 S 1710. DEFINITIONS. AS USED IN THIS ARTICLE:

17 1. "CLASS" OR "CLASS OF REAL PROPERTY" MEANS ANY OF THE CLASSES
18 DEFINED IN SUBDIVISION ONE OF SECTION SEVENTEEN HUNDRED THIRTY OF THIS
19 ARTICLE.

20 2. "SEGMENT" MEANS THE PART OF A SPLIT TAX DISTRICT THAT IS LOCATED
21 (A) WITHIN A COUNTY WHICH HAS ADOPTED THE PROVISIONS OF THIS ARTICLE OR
22 (B) WITHIN A CITY OR TOWN OUTSIDE OF SUCH COUNTY.

23 3. "SPLIT TAX DISTRICT" MEANS A SCHOOL DISTRICT OR A VILLAGE LOCATED
24 PARTLY WITHIN AND PARTLY WITHOUT A COUNTY WHICH HAS ADOPTED THE
PROVISIONS OF THIS ARTICLE.

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

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1 4. "TAX" MEANS A CHARGE IMPOSED UPON REAL PROPERTY BY OR ON BEHALF OF
2 A COUNTY, CITY, TOWN, VILLAGE, SCHOOL DISTRICT FOR MUNICIPAL OR SCHOOL
3 DISTRICT PURPOSES, INCLUDING A SPECIAL AD VALOREM LEVY IMPOSED ON BEHALF
4 OF ANY OTHER SPECIAL DISTRICT, BUT DOES NOT INCLUDE A SPECIAL ASSESS-
5 MENT.

6 S 1711. ADOPTION OF ARTICLE. 1. THE COUNTY LEGISLATURE OF ANY COUNTY
7 WHICH HAS A COUNTY TAX COMMISSION WITH MEMBERS WHO SERVE FIVE YEAR OVER-
8 LAPPING TERMS AND HAVE POWERS AND DUTIES WITH RESPECT TO REAL PROPERTY
9 TAXATION, MAY ADOPT A LOCAL LAW, WITHOUT REFERENDUM, TO PROVIDE THAT THE
10 REAL PROPERTY TAX WITHIN THE CITIES, TOWNS AND VILLAGES THEREIN SHALL BE
11 ADMINISTERED IN ACCORDANCE WITH THE PROVISIONS OF THIS ARTICLE. A COPY
12 OF SUCH LOCAL LAW SHALL BE FILED WITH THE CHIEF EXECUTIVE OFFICER OF
13 EACH ASSESSING UNIT THEREIN, AND WITH THE DEPARTMENT OF TAXATION AND
14 FINANCE WITHIN THIRTY DAYS OF THE ADOPTION THEREOF.

15 2. EACH ASSESSING UNIT WITHIN SUCH COUNTY SHALL ADOPT AN ASSESSMENT
16 ROLL WITH FULL VALUE ASSESSMENTS THEREON. THESE FULL VALUE ASSESSMENTS
17 SHALL BE ENTERED ON THE FIRST FINAL ASSESSMENT ROLL TO BE COMPLETED ON
18 OR AFTER AUGUST FIRST OF THE THIRD CALENDAR YEAR FOLLOWING THE ADOPTION
19 OF A LOCAL LAW PURSUANT TO SUBDIVISION ONE OF THIS SECTION. VALUATION
20 DATA IS TO BE PROVIDED TO EACH ASSESSING UNIT BY THE COUNTY AS PART OF
21 THE COUNTY-WIDE REVALUATION PROGRAM TO ENABLE EACH ASSESSING UNIT WITHIN
22 THE COUNTY TO TIMELY ADOPT A FULL VALUE ASSESSMENT ROLL AS REQUIRED
23 HEREIN. SUCH VALUATION DATA SHALL BE SUPPLIED TO EACH ASSESSING UNIT
24 FOR INFORMATIONAL PURPOSES.

25 3. EACH ASSESSING UNIT WITHIN THE COUNTY SHALL CONDUCT AN UPDATE OF
26 ASSESSMENTS EVERY FIVE YEARS PURSUANT TO THE PROVISIONS OF SECTION
27 SEVENTEEN HUNDRED TWENTY OF THIS ARTICLE. VALUATION DATA IS TO BE SHARED
28 WITH THE COUNTY AND WITH OTHER ASSESSING UNITS WITHIN THE COUNTY.

29 S 1712. APPLICABILITY; SCOPE OF ARTICLE. 1. THE PROVISIONS OF THIS
30 ARTICLE SHALL APPLY TO A COUNTY WHICH ENACTS A LOCAL LAW PURSUANT TO
31 SECTION SEVENTEEN HUNDRED ELEVEN OF THIS TITLE AND TO EACH MUNICIPAL
32 CORPORATION WHICH IS WHOLLY CONTAINED THEREIN.

33 2. NOTWITHSTANDING THE PROVISIONS OF ARTICLE TWENTY OF THIS CHAPTER,
34 TO THE EXTENT THAT ANY PROVISION OF THIS ARTICLE MAY CONFLICT WITH
35 ANOTHER PROVISION OF THIS CHAPTER OR ANY OTHER LAW PERTAINING TO REAL
36 PROPERTY TAX ADMINISTRATION, THE PROVISIONS OF THIS ARTICLE SHALL
37 CONTROL.

38 3. THE PROVISIONS OF ARTICLE NINETEEN OF THIS CHAPTER ARE NOT APPLICA-
39 BLE TO A COUNTY WHICH HAS ADOPTED A LOCAL LAW PURSUANT TO SECTION SEVEN-
40 TEEN HUNDRED ELEVEN OF THIS TITLE AND EACH MUNICIPAL CORPORATION WHICH
41 IS WHOLLY CONTAINED THEREIN.

42 S 1713. COUNTY REVALUATION COMMISSION. 1. ESTABLISHMENT. THE LOCAL LAW
43 ADOPTED PURSUANT TO SECTION SEVENTEEN HUNDRED ELEVEN OF THIS TITLE SHALL
44 INCLUDE PROVISIONS ESTABLISHING A COUNTY REVALUATION COMMISSION WHICH
45 SHALL OVERSEE A COUNTY-WIDE REVALUATION TO BE COMPLETED AT THE EXPENSE
46 OF THE COUNTY.

47 2. MEMBERSHIP. (A) THE COUNTY REVALUATION COMMISSION SHALL CONSIST OF
48 AT LEAST FIVE MEMBERS, APPOINTED BY EITHER THE COUNTY EXECUTIVE, SUBJECT
49 TO THE CONFIRMATION OF THE COUNTY GOVERNING BODY, OR THE COUNTY GOVERN-
50 ING BODY, IF THE COUNTY HAS NOT ELECTED A COUNTY EXECUTIVE. THERE MAY BE
51 AS MANY MEMBERS OF THE COMMISSION AS THERE ARE ASSESSING UNITS WITHIN
52 THE COUNTY PLUS FIVE; HOWEVER, EACH ASSESSING UNIT NEED NOT BE REPRES-
53 ENTED ON THE COMMISSION, NOR NEED ASSESSING UNITS BE REPRESENTED IN
54 EQUAL NUMBER, IF THE LOCAL LAW DOES NOT SO PROVIDE. THE COMMISSION
55 SHALL MEET AT LEAST ONCE IN EACH CALENDAR MONTH UNTIL A COUNTY-WIDE
56 REVALUATION IS COMPLETED.

(B) NO MEMBER OF THE COMMISSION SHALL BE AN EMPLOYEE OR ELECTED OFFICIAL OF THE COUNTY.

(C) EACH MEMBER OF THE COMMISSION SHALL TAKE AN OATH OF OFFICE PRIOR TO SERVICE AS A MEMBER.

(D) THE APPOINTING AUTHORITY SHALL DESIGNATE ONE OF THE MEMBERS OF THE COMMISSION TO SERVE AS CHAIRPERSON. THE COMMISSION SHALL CHOOSE FROM AMONG ITS MEMBERS ALL SUCH OTHER OFFICERS THE COMMISSION DEEMS NECESSARY INCLUDING A SECRETARY TO PROVIDE FOR PUBLIC NOTICE OF THE TIME AND PLACE OF EACH MEETING AND TO KEEP FULL AND ACCURATE RECORDS OF EACH MEETING.

3. POWERS AND DUTIES. (A) THE COUNTY REVALUATION COMMISSION SHALL HAVE FULL AUTHORITY TO TAKE ALL NECESSARY STEPS FOR IMPLEMENTATION OF A COUNTY-WIDE REVALUATION; PROVIDED, HOWEVER, THAT THE COMMISSION SHALL HAVE NO AUTHORITY TO REVIEW THE VALUATION OR EXEMPT STATUS OF ANY INDIVIDUAL PARCEL AS ESTABLISHED BY AN ASSESSOR OR BOARD OF ASSESSMENT REVIEW IN THE COUNTY.

(B) THE COMMISSION MAY APPOINT A STAFF OR CONTRACT FOR TECHNICAL SERVICES TO PERFORM SUCH DUTIES AS ARE NECESSARY TO ENABLE MEMBERS TO PROPERLY AND EFFICIENTLY CARRY OUT THE PROVISIONS OF THIS ARTICLE SUBJECT TO BUDGETARY APPROPRIATIONS. NOTHING IN THIS SUBDIVISION SHALL BE CONSTRUED TO PREVENT A COUNTY FROM ASSIGNING EXISTING COUNTY PERSONNEL TO ASSIST THE COMMISSION IN LIEU OF ADDITIONAL BUDGETARY APPROPRIATIONS.

4. CESSATION. THE COUNTY REVALUATION COMMISSION SHALL CEASE TO EXIST UPON COMPLETION OF THE COUNTY-WIDE REVALUATION.

TITLE 2

ASSESSMENT ADMINISTRATION

SECTION 1720. STANDARD OF ASSESSMENT; VALUATION DATE.

1721. TAXABLE STATUS DATE.

1722. REVIEW OF ASSESSMENTS.

1723. STATE EQUALIZATION RATES.

1724. APPORTIONMENT OF TAXES.

1725. REVIEW OF COMPLIANCE BY COUNTY.

1726. CONDOMINIUM ASSESSMENTS.

S 1720. STANDARD OF ASSESSMENT; VALUATION DATE. 1. ALL REAL PROPERTY SUBJECT TO TAXATION IN EACH ASSESSING UNIT TO WHICH THIS ARTICLE APPLIES SHALL BE ASSESSED AT ITS FULL VALUE AS OF THE FIRST DAY OF JANUARY OF THE YEAR PRECEDING THE YEAR IN WHICH THE INITIAL REVALUATION IS IMPLEMENTED, AND AS OF THE FIRST DAY OF JANUARY IN EVERY FIFTH YEAR THEREAFTER. THE VALUATION DATE SHALL BE IMPRINTED OR OTHERWISE INDICATED AT THE TOP OF EACH PAGE OF EACH VOLUME OF SUCH ROLL.

2. AT ANY TIME WITHIN THE FIVE YEAR CYCLE, AN ASSESSOR MAY ADJUST THE ASSESSMENT OF ANY PARCEL IF THE VALUE OF THE PARCEL HAS BEEN SUBSTANTIALLY AFFECTED BY A CHANGE IN PHYSICAL CONDITION, BY A CHANGE IN STATE OR LOCAL LAND USE REGULATION, OR BY EXTRAORDINARY PHYSICAL CHANGES IN THE AREA IN WHICH THE PROPERTY IS LOCATED. THE ADJUSTED ASSESSMENT SHALL BE COMPUTED AS IF THE CHANGE HAD EXISTED AS OF THE VALUATION DATE OF THE ASSESSING UNIT.

S 1721. TAXABLE STATUS DATE. THE TAXABLE STATUS OF REAL PROPERTY IN EACH ASSESSING UNIT TO WHICH THIS ARTICLE APPLIES SHALL BE DETERMINED ANNUALLY ACCORDING TO ITS CONDITION AND OWNERSHIP AS OF THE FIRST DAY OF MARCH AND THE VALUATION THEREOF DETERMINED AS OF THE PRECEDING JANUARY FIRST, AS PROVIDED IN SECTION SEVENTEEN HUNDRED TWENTY OF THIS TITLE. THE DATE OF TAXABLE STATUS OF REAL PROPERTY CONTAINED ON ANY ASSESSMENT ROLL SHALL BE IMPRINTED OR OTHERWISE INDICATED AT THE TOP OF EACH PAGE OF EACH VOLUME OF SUCH ROLL.

1 S 1722. REVIEW OF ASSESSMENTS. 1. ADMINISTRATIVE REVIEW OF ASSESSMENTS
2 SHALL BE AVAILABLE IN ACCORDANCE WITH THE PROVISIONS OF TITLE ONE-A OF
3 ARTICLE FIVE OF THIS CHAPTER.

4 2. JUDICIAL REVIEW OF ASSESSMENTS SHALL BE AVAILABLE IN ACCORDANCE
5 WITH THE PROVISIONS OF TITLES ONE AND ONE-A OF ARTICLE SEVEN OF THIS
6 CHAPTER.

7 3. AN ASSESSMENT MAY BE CHALLENGED ON THE GROUNDS OF INEQUALITY ONLY
8 IF THE COMPLAINANT DEMONSTRATES BY CLEAR AND COMPELLING EVIDENCE THAT
9 THE ASSESSING UNIT IS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION
10 SEVENTEEN HUNDRED TWENTY OF THIS TITLE. THE COUNTY'S DETERMINATION THAT
11 THE ASSESSING UNIT IS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF SUCH
12 SECTION MAY BE INTRODUCED AS EVIDENCE BY THE COMPLAINANT. FOR PURPOSES
13 OF THIS PROVISION, THE TERM "CLEAR AND COMPELLING EVIDENCE" SHALL
14 INCLUDE A STRATIFIED RANDOM SAMPLE COMPLYING WITH THE REQUIREMENTS OF
15 SUBDIVISION THREE OF SECTION SEVEN HUNDRED TWENTY OF THIS CHAPTER, BUT
16 SHALL NOT INCLUDE THE STATE EQUALIZATION RATE OR THE RESIDENTIAL ASSESS-
17 MENT RATIO.

18 S 1723. STATE EQUALIZATION RATES. STATE EQUALIZATION RATES FOR ASSESS-
19 ING UNITS IN A COUNTY WHICH IS SUBJECT TO THE PROVISIONS OF THIS ARTICLE
20 SHALL BE DETERMINED IN THE MANNER SET FORTH IN ARTICLE TWELVE OF THIS
21 CHAPTER, SUBJECT TO THE FOLLOWING:

22 1. MARKET VALUE SURVEYS. THE COMMISSIONER OF TAXATION AND FINANCE
23 SHALL CONDUCT EACH MARKET VALUE SURVEY WITHIN THE COUNTY BY SAMPLING THE
24 RATIO OF ASSESSMENTS TO MARKET VALUES FOR EACH MAJOR TYPE OF TAXABLE
25 REAL PROPERTY IN THE COUNTY.

26 2. IDENTICAL EQUALIZATION RATES. THE COMMISSIONER OF TAXATION AND
27 FINANCE SHALL ESTABLISH IDENTICAL EQUALIZATION RATES FOR ALL OF THE
28 ASSESSING UNITS IN THE COUNTY.

29 3. ADMINISTRATIVE REVIEW. (A) IF AN ASSESSING UNIT IN THE COUNTY FILES
30 A COMPLAINT WITH THE DEPARTMENT OF TAXATION AND FINANCE AGAINST A TENTA-
31 TIVE EQUALIZATION RATE, IT SHALL SIMULTANEOUSLY, IN ADDITION TO ANY
32 OTHER REQUIREMENT, SERVE A COPY OF ITS COMPLAINT UPON ALL THE OTHER
33 ASSESSING UNITS IN THE COUNTY.

34 (B) IF AN ASSESSING UNIT SHOULD WISH TO SUPPORT, OBJECT TO, OR EXPRESS
35 AN OPINION ON A COMPLAINT FILED BY ANOTHER ASSESSING UNIT IN THE COUNTY,
36 IT SHALL HAVE THE RIGHT TO FILE WRITTEN STATEMENTS WITH THE DEPARTMENT
37 OF TAXATION AND FINANCE ON OR BEFORE THE DATE ON WHICH THE COMPLAINT IS
38 SCHEDULED TO BE HEARD. SIMULTANEOUSLY, A COPY OF ANY SUCH STATEMENTS
39 SHALL BE SERVED UPON ALL THE OTHER ASSESSING UNITS IN THE COUNTY.

40 (C) ANY CHANGE MADE TO THE TENTATIVE EQUALIZATION RATE AS A RESULT OF
41 ADMINISTRATIVE REVIEW SHALL APPLY TO ALL OF THE ASSESSING UNITS IN THE
42 COUNTY.

43 4. JUDICIAL REVIEW. IF AN ASSESSING UNIT IN THE COUNTY PETITIONS FOR
44 JUDICIAL REVIEW OF A FINAL EQUALIZATION RATE, A COPY OF ITS PETITION
45 SHALL SIMULTANEOUSLY BE SERVED UPON THE OTHER ASSESSING UNITS IN THE
46 COUNTY. ANY CHANGE MADE TO THE FINAL EQUALIZATION RATE AS A RESULT OF
47 SUCH JUDICIAL REVIEW SHALL APPLY TO ALL OF THE ASSESSING UNITS IN THE
48 COUNTY.

49 S 1724. APPORTIONMENT OF TAXES. 1. WHEN A MUNICIPAL CORPORATION IS
50 WHOLLY CONTAINED WITHIN TWO OR MORE ASSESSING UNITS TO WHICH THIS ARTI-
51 CLE IS APPLICABLE, THE TAXES OF THE MUNICIPAL CORPORATION SHALL BE
52 APPORTIONED BETWEEN OR AMONG SUCH ASSESSING UNITS AS FOLLOWS:

53 (A) IF THE MUNICIPAL CORPORATION HAS NOT ADOPTED CLASSIFIED TAX RATES
54 PURSUANT TO TITLE THREE OF THIS ARTICLE, TAXES SHALL BE LEVIED DIRECTLY
55 UPON THE TAXABLE ASSESSED VALUATIONS APPEARING ON THE ASSESSMENT ROLLS,

1 SUBJECT TO THE PROVISIONS OF SUBDIVISION THREE OF SECTION SEVENTEEN
2 HUNDRED TWENTY-FIVE OF THIS TITLE.

3 (B) IF THE MUNICIPAL CORPORATION HAS ADOPTED CLASSIFIED TAX RATES
4 PURSUANT TO TITLE THREE OF THIS ARTICLE, TAXES SHALL BE ALLOCATED IN THE
5 MANNER PROVIDED THEREIN, SUBJECT TO THE PROVISIONS OF SUBDIVISION THREE
6 OF SECTION SEVENTEEN HUNDRED TWENTY-FIVE OF THIS TITLE.

7 2. WHEN A SPLIT TAX DISTRICT HAS NOT ESTABLISHED CLASSIFIED TAX RATES
8 PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY-THREE OF THIS ARTICLE, THE
9 TAXES OF THE SPLIT TAX DISTRICT SHALL BE APPORTIONED AS FOLLOWS:

10 (A) THE ASSESSING UNITS IN THE COUNTY TO WHICH THIS ARTICLE APPLIES
11 SHALL BE TREATED COLLECTIVELY AS IF THEY WERE A SINGLE UNIT, AND TAXES
12 SHALL BE APPORTIONED BETWEEN OR AMONG THAT SINGLE UNIT AND ALL OTHER
13 ASSESSING UNITS IN THE MANNER OTHERWISE PROVIDED BY LAW.

14 (B) WITHIN THE COUNTY TO WHICH THIS ARTICLE APPLIES, TAXES SHALL BE
15 LEVIED DIRECTLY UPON THE TAXABLE ASSESSED VALUATIONS APPEARING ON THE
16 ASSESSMENT ROLLS, SUBJECT TO THE PROVISIONS OF SUBDIVISION THREE OF
17 SECTION SEVENTEEN HUNDRED TWENTY-FIVE OF THIS TITLE.

18 S 1725. REVIEW OF COMPLIANCE BY COUNTY. 1. SCOPE OF REVIEW. WITHIN
19 THIRTY DAYS AFTER THE FILING OF A FINAL ASSESSMENT ROLL BY ANY ASSESSING
20 UNIT, THE COUNTY SHALL REVIEW SUCH ROLL TO DETERMINE WHETHER THE ASSESS-
21 ING UNIT IS IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION SEVENTEEN
22 HUNDRED TWENTY OF THIS TITLE. IN CONDUCTING SUCH REVIEW, THE COUNTY
23 SHALL CONSIDER THE OVERALL LEVEL OF ASSESSMENT, THE UNIFORMITY OF
24 ASSESSMENTS, AND THE AMOUNT OF TIME THAT HAS PASSED SINCE THE LAST
25 REVALUATION OR UPDATE.

26 2. COMPLIANCE. WHEN THE COUNTY DETERMINES THAT THE ASSESSING UNIT IS
27 IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION SEVENTEEN HUNDRED TWENTY
28 OF THIS TITLE, A PERCENTAGE OF ONE HUNDRED PERCENT SHALL BE USED FOR THE
29 EQUALIZATION OF ASSESSMENTS OF SPECIAL FRANCHISE PROPERTY, ASSESSMENTS
30 OF TAXABLE STATE LAND, RAILROAD CEILINGS AND ANY OTHER ASSESSMENT, CEIL-
31 ING, EXEMPTION OR VALUE FOR WHICH ANY STATUTE WOULD OTHERWISE REQUIRE
32 APPLICATION OF A STATE EQUALIZATION RATE OR SPECIAL EQUALIZATION RATE.

33 3. NON-COMPLIANCE. (A) WHEN THE COUNTY DETERMINES THAT AN ASSESSING
34 UNIT IS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION SEVENTEEN
35 HUNDRED TWENTY OF THIS TITLE, THE COUNTY, AFTER CONSULTING WITH SUCH
36 ASSESSING UNIT, MAY REQUEST THE PUBLIC OFFICIAL HAVING CUSTODY OF THAT
37 ASSESSMENT ROLL OR ANY TAX LEVYING BODY TO TAKE ANY ACTIONS THAT ARE
38 NECESSARY TO PROVIDE FOR AN EQUITABLE APPORTIONMENT OF TAXES LEVIED
39 AGAINST THE ASSESSMENTS APPEARING ON THAT ASSESSMENT ROLL AND MAY
40 REQUEST THAT THE ASSESSOR AND THE ASSESSING UNIT TAKE ANY STEPS NECES-
41 SARY TO ASSURE THAT THE NEXT ASSESSMENT ROLL PREPARED IS IN COMPLIANCE
42 WITH THE REQUIREMENTS OF SECTION SEVENTEEN HUNDRED TWENTY OF THIS TITLE.
43 IF SUCH ACTIONS CANNOT BE TAKEN PRIOR TO THE EXTENSION OF TAXES FOR THAT
44 FISCAL YEAR, THE TAX LEVYING BODY MAY CAUSE THE LEVY FOR THE ENSUING
45 FISCAL YEAR TO BE ADJUSTED TO ACCOUNT FOR THE IMPROPER APPORTIONMENTS,
46 UPON NOTICE TO THE DEPARTMENT OF TAXATION AND FINANCE.

47 (B) IN THE EVENT THAT THE ASSESSING UNIT DOES NOT AGREE WITH THE COUN-
48 TY'S DETERMINATION OR RECOMMENDED COURSE OF ACTION, THE COUNTY MAY
49 REQUEST FURTHER REVIEW OF THE MATTER BY THE DEPARTMENT OF TAXATION AND
50 FINANCE.

51 4. APPEAL TO THE DEPARTMENT OF TAXATION AND FINANCE. A COUNTY MAY
52 APPEAL THE DETERMINATION OF THE ASSESSING UNIT TO THE DEPARTMENT OF
53 TAXATION AND FINANCE. SUCH REVIEW MUST BE COMMENCED BY SERVICE OF A
54 COMPLAINT UPON THE DEPARTMENT AND THE ASSESSING UNIT WITHIN ONE HUNDRED
55 TWENTY DAYS OF THE ACTION AT ISSUE. THE STANDARD OF REVIEW BY THE
56 DEPARTMENT SHALL BE WHETHER THE ACTION TAKEN RESULTED IN A FAIR AND

1 EQUITABLE APPORTIONMENT OF TAXES. THE DEPARTMENT MAY ISSUE AN ORDER
2 DIRECTING CORRECTIVE ACTION NECESSARY FOR THE FAIR AND EQUITABLE APPOR-
3 TIONMENT OF TAXES. THE DEPARTMENT SHALL PROVIDE BY RULE FOR THE PROCE-
4 DURES TO BE FOLLOWED.

5 5. CHANGE IN LEVEL OF ASSESSMENT FACTOR. THE COUNTY SHALL ESTABLISH
6 THE APPROPRIATE CHANGE IN LEVEL OF ASSESSMENT FACTOR, AS DEFINED IN
7 SECTION TWELVE HUNDRED TWENTY OF THIS CHAPTER, FOR EACH ASSESSING UNIT,
8 TO THE EXTENT REQUIRED FOR THE COMPUTATION OF ANY EXEMPTION FROM TAXA-
9 TION.

10 S 1726. CONDOMINIUM ASSESSMENTS. REAL PROPERTY OWNED ON A CONDOMINIUM
11 BASIS AND CLASSIFIED WITHIN CLASS ONE PURSUANT TO SECTION SEVENTEEN
12 HUNDRED THIRTY OF THIS ARTICLE SHALL BE ASSESSED PURSUANT TO THE
13 PROVISIONS OF THIS SECTION.

14 1. THE ASSESSOR OF AN ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS
15 LOCATED SHALL COMPUTE AN ASSESSMENT WHICH WOULD BE PLACED ON SUCH PARCEL
16 PURSUANT TO THE PROVISIONS OF SECTION FIVE HUNDRED EIGHTY-ONE OF THIS
17 CHAPTER AND SECTION THREE HUNDRED THIRTY-NINE-Y OF THE REAL PROPERTY
18 LAW, WHICH VALUE SHALL BE KNOWN AS THE RESTRICTED ASSESSED VALUATION.

19 2. THE ASSESSOR OF AN ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS
20 LOCATED SHALL COMPUTE AN ASSESSMENT WHICH WOULD BE PLACED ON SUCH PARCEL
21 WITHOUT REGARD TO THE RESTRICTIONS FOUND IN SECTION FIVE HUNDRED EIGHT-
22 Y-ONE OF THIS CHAPTER AND SECTION THREE HUNDRED THIRTY-NINE-Y OF THE
23 REAL PROPERTY LAW, WHICH VALUE SHALL BE KNOWN AS THE UNRESTRICTED
24 ASSESSED VALUATION.

25 3. THE ASSESSOR OF AN ASSESSING UNIT SHALL ENTER THE UNRESTRICTED
26 ASSESSED VALUATION ON THE ASSESSMENT ROLL OF SUCH ASSESSING UNIT AND THE
27 RESTRICTED ASSESSED VALUATION IN A SEPARATE COLUMN OF THE ASSESSMENT
28 ROLL OF SUCH ASSESSING UNIT.

29 4. A MUNICIPAL CORPORATION WHICH ESTABLISHES CLASS TAX RATES PURSUANT
30 TO SECTION SEVENTEEN HUNDRED THIRTY-ONE OF THIS ARTICLE SHALL LEVY SUCH
31 TAXES AGAINST THE UNRESTRICTED ASSESSED VALUATION OF SUCH PARCELS FOR
32 TAXES IMPOSED BY OR ON BEHALF OF SUCH MUNICIPAL CORPORATION.

33 5. A MUNICIPAL CORPORATION WHICH DOES NOT ESTABLISH CLASS TAX RATES
34 PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY-ONE OF THIS ARTICLE SHALL
35 LEVY SUCH TAXES AGAINST THE RESTRICTED ASSESSED VALUATION OF SUCH
36 PARCELS FOR TAXES LEVIED BY OR ON BEHALF OF SUCH MUNICIPAL CORPORATION.

37 TITLE 3

38 ALLOCATION OF TAXES AMONG CLASSES OF REAL PROPERTY

39 SECTION 1730. CLASSIFICATION OF REAL PROPERTY.

40 1731. CLASS TAX RATES.

41 1732. HOMEOWNER PROTECTION.

42 1733. SPLIT TAX DISTRICTS.

43 1734. CORRECTION OF ERRONEOUS ALLOCATIONS.

44 S 1730. CLASSIFICATION OF REAL PROPERTY. 1. THE ASSESSOR OF EACH
45 ASSESSING UNIT SHALL CLASSIFY ALL REAL PROPERTY ON EACH ASSESSMENT ROLL
46 AS FOLLOWS:

47 CLASS ONE: ALL ONE, TWO AND THREE FAMILY RESIDENTIAL REAL PROPERTY,
48 INCLUDING THE LAND ASSESSED THEREWITH, AND SUCH DWELLINGS USED IN PART
49 FOR NONRESIDENTIAL PURPOSES BUT WHICH ARE USED PRIMARILY FOR RESIDENTIAL
50 PURPOSES, EXCEPT SUCH PROPERTY HELD IN COOPERATIVE FORM OF OWNERSHIP;
51 ALL OTHER RESIDENTIAL REAL PROPERTY HELD IN CONDOMINIUM FORM OF OWNER-
52 SHIP; AND ALL VACANT LAND PARCELS WHICH ARE ZONED RESIDENTIAL AND ARE
53 NOT SUBJECT TO A VARIANCE WHICH WOULD PERMIT A NON-RESIDENTIAL USE.

54 CLASS TWO: ALL OTHER RESIDENTIAL REAL PROPERTY, EXCEPT HOTELS AND
55 MOTELS AND OTHER SIMILAR COMMERCIAL PROPERTY.

1 CLASS THREE: ALL OTHER REAL PROPERTY WHICH IS NOT DESIGNATED AS CLASS
2 ONE OR CLASS TWO.

3 2. IN ADDITION TO ANY OTHER REQUIREMENTS OF LAW OR RULE OF THE DEPART-
4 MENT OF TAXATION AND FINANCE, THE ASSESSMENT ROLL SHALL CONTAIN A SEPA-
5 RATE COLUMN FOR THE ENTRY OF THE CLASS DESIGNATION REQUIRED BY THIS
6 SECTION. THE ASSESSOR SHALL ENTER THE APPROPRIATE CLASS DESIGNATION IN
7 THIS COLUMN FOR EACH PARCEL LISTED ON THE ASSESSMENT ROLL.

8 3. THE DETERMINATION OF INCLUSION WITHIN A CLASS PURSUANT TO THIS
9 SECTION SHALL BE SUBJECT TO ADMINISTRATIVE AND JUDICIAL REVIEW AS
10 PROVIDED BY LAW FOR THE REVIEW OF ASSESSMENTS.

11 S 1731. CLASS TAX RATES. 1. A MUNICIPAL CORPORATION TO WHICH THIS
12 ARTICLE APPLIES, OTHER THAN A SCHOOL DISTRICT WHOLLY CONTAINED WITHIN A
13 CITY OR TOWN, MAY ADOPT A LOCAL LAW OR A RESOLUTION AFTER A PUBLIC HEAR-
14 ING, AUTHORIZING THE GOVERNING BODY OF THE MUNICIPAL CORPORATION TO
15 ANNUALLY ESTABLISH DIFFERENT TAX RATES FOR EACH CLASS OF PROPERTY,
16 SUBJECT TO THE LIMITATIONS SET FORTH IN THIS SECTION.

17 2. THE CLASS TAX RATES SO ESTABLISHED SHALL BE SUBJECT TO THE FOLLOW-
18 ING LIMITATIONS:

19 (A) CLASS ONE: THE CLASS ONE TAX RATE MAY NOT BE GREATER THAN EITHER
20 THE CLASS TWO TAX RATE OR THE CLASS THREE TAX RATE.

21 (B) CLASS TWO: THE CLASS TWO TAX RATE MAY NOT BE GREATER THAN EITHER
22 THE CLASS ONE TAX RATE MULTIPLIED BY A FACTOR OF 1.25, OR THE CLASS
23 THREE TAX RATE, WHICHEVER IS LOWER.

24 (C) CLASS THREE: THE CLASS THREE TAX RATE MAY NOT EXCEED THE CLASS ONE
25 TAX RATE MULTIPLIED BY A FACTOR OF 1.25; PROVIDED, THAT IF A "HOMEOWNER
26 PROTECTION FACTOR" IN EXCESS OF 1.25 HAS BEEN DETERMINED PURSUANT TO
27 SECTION SEVENTEEN HUNDRED THIRTY-TWO OF THIS TITLE, THE CLASS THREE TAX
28 RATE MAY NOT EXCEED THE CLASS ONE TAX RATE MULTIPLIED BY THE HOMEOWNER
29 PROTECTION FACTOR.

30 3. WHEN A CITY OR TOWN HAS ADOPTED CLASS TAX RATES PURSUANT TO THIS
31 SECTION, CLASS TAX RATES SHALL ALSO BE ADOPTED BY EACH SCHOOL DISTRICT
32 WHICH IS WHOLLY CONTAINED WITHIN THE CITY OR TOWN, IN ACCORDANCE WITH
33 THE INTER-CLASS RELATIONSHIPS PRESCRIBED BY THE CITY OR TOWN. IF NO SUCH
34 RELATIONSHIPS HAVE BEEN PRESCRIBED, THE RATIO BETWEEN THE CLASS ONE TAX
35 RATE AND THE OTHER CLASS TAX RATES SHALL BE THE SAME AS IN THE LAST
36 PRECEDING CITY OR TOWN LEVY. IN NO EVENT SHALL ANY SCHOOL DISTRICT CLASS
37 TAX RATE EXCEED THE LIMITATIONS PRESCRIBED BY SUBDIVISION TWO OF THIS
38 SECTION.

39 4. A MUNICIPAL CORPORATION WHICH LEVIES TAXES ON BEHALF OF A SPECIAL
40 DISTRICT MAY ESTABLISH CLASSIFIED TAX RATES FOR THE SPECIAL DISTRICT IN
41 THE SAME MANNER AS PROVIDED IN THIS SECTION.

42 5. WHERE A MUNICIPAL CORPORATION HAS ADOPTED CLASSIFIED TAX RATES
43 PURSUANT TO THIS SECTION, AND A TAXPAYER IS GRANTED A REFUND, PURSUANT
44 TO ARTICLE FIVE OR ARTICLE SEVEN OF THIS CHAPTER, OF SOME OR ALL OF THE
45 TAXES PAID TO SUCH MUNICIPAL CORPORATION, SUCH REFUND SHALL BE CHARGED
46 TO THE CLASS OF REAL PROPERTY WHICH INCLUDES THE AFFECTED PARCEL.

47 6. A MUNICIPAL CORPORATION WHICH HAS AUTHORIZED THE ESTABLISHMENT OF
48 CLASSIFIED TAX RATES PURSUANT TO THIS SECTION MAY RESCIND SUCH AUTHORI-
49 ZATION BY LOCAL LAW OR RESOLUTION ADOPTED PRIOR TO THE FIRST LEVY OF
50 TAXES TO WHICH SUCH RESCISSION IS TO BE APPLICABLE.

51 S 1732. HOMEOWNER PROTECTION. 1. TO ENSURE THAT THE TAX BURDEN DOES
52 NOT SHIFT TO HOMEOWNERS AS A RESULT OF THE INITIAL REVALUATION, A LOCAL
53 LAW OR RESOLUTION ADOPTED PURSUANT TO SUBDIVISION ONE OF SECTION SEVEN-
54 TEEN HUNDRED THIRTY-ONE OF THIS TITLE MAY REQUIRE A "HOMEOWNER
55 PROTECTION FACTOR" TO BE CALCULATED AND USED TO DETERMINE THE CLASS
56 THREE TAX RATE LIMIT.

1 2. IF THE MUNICIPAL CORPORATION IS AN ASSESSING UNIT OR IS WHOLLY
2 CONTAINED WITHIN A SINGLE ASSESSING UNIT, THE HOMEOWNER PROTECTION
3 FACTOR SHALL EQUAL THE CLASS ONE CHANGE IN LEVEL OF ASSESSMENT FACTOR
4 DIVIDED BY THE CLASS THREE CHANGE IN LEVEL OF ASSESSMENT FACTOR, BASED
5 UPON THE FINAL ASSESSMENT ROLL IMPLEMENTING THE INITIAL REVALUATION.

6 3. IF THE MUNICIPAL CORPORATION IS CONTAINED WITHIN TWO OR MORE
7 ASSESSING UNITS, THE HOMEOWNER PROTECTION FACTOR FOR THE MUNICIPAL
8 CORPORATION SHALL BE A WEIGHTED AVERAGE OF THE HOMEOWNER PROTECTION
9 FACTORS OF THE RESPECTIVE ASSESSING UNITS. THE WEIGHT TO BE GIVEN TO
10 EACH SUCH FACTOR SHALL EQUAL THE TAXABLE ASSESSED VALUE OF THE PART OF
11 THE MUNICIPAL CORPORATION WITHIN THE ASSESSING UNIT DIVIDED BY THE TAXA-
12 BLE ASSESSED VALUE OF THE MUNICIPAL CORPORATION AS A WHOLE, BASED UPON
13 THE FINAL ASSESSMENT ROLL IMPLEMENTING THE INITIAL REVALUATION.

14 4. IF THE MUNICIPAL CORPORATION IS A SPLIT TAX DISTRICT, THE HOMEOWNER
15 PROTECTION FACTOR SHALL BE DETERMINED WITHOUT REGARD TO THE PART OF THE
16 MUNICIPAL CORPORATION THAT IS LOCATED OUTSIDE THE COUNTY TO WHICH THIS
17 ARTICLE IS APPLICABLE.

18 5. ALL HOMEOWNER PROTECTION FACTORS ESTABLISHED PURSUANT TO THIS
19 SECTION SHALL BE ROUNDED TO TWO DECIMAL PLACES.

20 S 1733. SPLIT TAX DISTRICTS. 1. NOTICE OF INTENT. THE GOVERNING BODY
21 OF A SPLIT TAX DISTRICT WHICH INTENDS TO ESTABLISH CLASSIFIED TAX RATES
22 SHALL FILE A NOTICE OF INTENT WITH EACH ASSESSOR WHO PREPARES AN ASSESS-
23 MENT ROLL USED IN WHOLE OR IN PART FOR THE LEVY OF TAXES BY SUCH TAX
24 DISTRICT. THE NOTICE SHALL BE FILED WITH EACH ASSESSOR ON OR BEFORE THE
25 TAXABLE STATUS DATE OF THE FIRST ASSESSMENT ROLL TO WHICH THE CLASSIFIED
26 TAX RATES MAY APPLY.

27 2. CLASSIFICATION OF ASSESSMENT ROLLS; ASSESSOR CERTIFICATION. UPON
28 RECEIVING NOTICE PURSUANT TO SUBDIVISION ONE OF THIS SECTION, EACH
29 ASSESSOR WHO PREPARES AN ASSESSMENT ROLL USED IN WHOLE OR IN PART FOR
30 THE LEVY OF TAXES BY SUCH ELIGIBLE SPLIT TAX DISTRICT SHALL CLASSIFY IN
31 EITHER CLASS ONE, CLASS TWO OR CLASS THREE EACH PROPERTY LISTED ON SUCH
32 ROLL OR ON THE PART THEREOF APPLICABLE TO SUCH TAX DISTRICT. SUCH CLAS-
33 SIFICATION OF INDIVIDUAL PROPERTIES SHALL BE SUBJECT TO ADMINISTRATIVE
34 AND JUDICIAL REVIEW PURSUANT TO TITLE ONE-A OF ARTICLE FIVE AND TITLE
35 ONE OF ARTICLE SEVEN OF THIS CHAPTER.

36 3. ADOPTION OF CLASS TAX RATES. A SPLIT TAX DISTRICT WHICH HAS FILED A
37 NOTICE OF INTENT PURSUANT TO SUBDIVISION ONE OF THIS SECTION MAY AUTHOR-
38 IZE OR RESCIND CLASS TAX RATES IN THE MANNER PROVIDED BY SECTION SEVEN-
39 TEEN HUNDRED THIRTY-ONE OF THIS TITLE, EXCEPT THAT PRIOR NOTICE OF ANY
40 HEARING REQUIRED THEREUNDER SHALL BE PROVIDED TO THE GOVERNING BODY OF
41 EACH CITY AND TOWN IN WHICH THE SPLIT TAX DISTRICT IS LOCATED.

42 4. CANCELLATION. A SPLIT TAX DISTRICT MAY CANCEL A NOTICE OF INTENT
43 WITHOUT A PUBLIC HEARING. A COPY OF SUCH CANCELLATION SHALL BE FILED
44 WITH EACH ASSESSOR WHO PREPARES AN ASSESSMENT ROLL USED IN WHOLE OR IN
45 PART FOR THE LEVY OF THE SPLIT TAX DISTRICT'S TAXES, THE COUNTY DIRECTOR
46 OF REAL PROPERTY TAX SERVICES, AND THE COMMISSIONER OF TAXATION AND
47 FINANCE. UPON THE CANCELLATION OF A NOTICE OF INTENT, THE CLASSIFICA-
48 TION REQUIREMENTS OF THIS SECTION SHALL CEASE TO BE APPLICABLE, BUT MAY
49 BE REINSTATED BY THE FILING OF A NEW NOTICE OF INTENT.

50 S 1734. CORRECTION OF ERRONEOUS ALLOCATIONS. UPON ITS OWN MOTION, OR
51 AT THE DIRECTION OF THE COMMISSIONER OF TAXATION AND FINANCE, A GOVERN-
52 ING BODY WHICH HAS MADE A MATHEMATICAL ERROR IN ALLOCATING TAXES FOR A
53 TAX LEVY FOR A FISCAL YEAR SHALL REDETERMINE THE AMOUNT OF TAXES THAT
54 SHOULD HAVE BEEN ALLOCATED TO EACH CLASS FOR THAT LEVY. IF SUCH REDETER-
55 MINATION CANNOT BE MADE PRIOR TO THE EXTENSION OF TAXES FOR THAT FISCAL
56 YEAR, THE GOVERNING BODY SHALL CAUSE THE LEVY FOR THE ENSUING FISCAL

1 YEAR TO BE ADJUSTED TO ACCOUNT FOR THE IMPROPER APPORTIONMENT WHICH
2 RESULTED FROM THE ERROR, UPON NOTICE TO THE DEPARTMENT OF TAXATION AND
3 FINANCE.

4 TITLE 4

5 MISCELLANEOUS PROVISIONS

- 6 SECTION 1740. TRANSITIONAL EXEMPTION.
- 7 1741. STATE ASSISTANCE.
- 8 1742. EXPANDED SENIOR CITIZENS EXEMPTION.
- 9 1743. RULES AND REGULATIONS.
- 10 1744. SPECIAL PARTIAL EXEMPTION.
- 11 1745. JUDICIAL OR OTHER REVIEW.

12 S 1740. TRANSITIONAL EXEMPTION. 1. THE EFFECTIVE INCREASE IN ASSESSED
13 VALUE OF ANY PARCEL OCCURRING IN THE FIRST YEAR OF THE IMPLEMENTATION OF
14 THIS ARTICLE SHALL BE EXEMPT FROM TAXATION FOR A PERIOD OF THREE YEARS,
15 ACCORDING TO THE FOLLOWING SCHEDULE:

16 YEAR OF EXEMPTION	PERCENTAGE OF EXEMPTION
17 1	75
18 2	50
19 3	25

20 2. THE ASSESSOR OF EACH ASSESSING UNIT SHALL DETERMINE, FOR EACH
21 PARCEL, THE EFFECTIVE INCREASE IN ASSESSED VALUE OCCURRING IN THE FIRST
22 YEAR OF THE IMPLEMENTATION OF THIS ARTICLE AS FOLLOWS:

23 (A) THE ASSESSOR SHALL DETERMINE THE ANTICIPATED CHANGE IN LEVEL OF
24 ASSESSMENT ON THE BASIS OF THE DATA USED TO PREPARE THE NOTICES REQUIRED
25 BY SECTION FIVE HUNDRED ELEVEN OF THIS CHAPTER.

26 (B) THE TOTAL ASSESSED VALUE OF EACH PARCEL IN THE YEAR PRECEDING THE
27 FIRST YEAR OF THE IMPLEMENTATION OF THIS ARTICLE SHALL BE MULTIPLIED BY
28 THE ANTICIPATED CHANGE IN LEVEL OF ASSESSMENT.

29 (C) IF THE TOTAL ASSESSED VALUE OF ANY PARCEL IN THE FIRST YEAR OF THE
30 IMPLEMENTATION OF THIS ARTICLE EXCEEDS THE RESULT DETERMINED FOR THE
31 PARCEL IN PARAGRAPH (B) OF THIS SUBDIVISION, AFTER ACCOUNTING FOR ANY
32 PHYSICAL AND QUANTITY CHANGES, THE EXCESS SHALL BE CONSIDERED THE EFFEC-
33 TIVE INCREASE IN ASSESSED VALUE OF THE PARCEL, AND THE PARCEL SHALL BE
34 EXEMPT FROM TAXATION TO THE EXTENT PROVIDED IN SUBDIVISION ONE OF THIS
35 SECTION.

36 (D) UPON THE FILING OF THE ASSESSOR'S REPORT, THE DEPARTMENT OF TAXA-
37 TION AND FINANCE SHALL DETERMINE WHETHER THE ACTUAL CHANGE IN LEVEL OF
38 ASSESSMENT DIFFERS FROM THE ANTICIPATED CHANGE IN LEVEL OF ASSESSMENT BY
39 MORE THAN FIVE PERCENT. IF THE DEPARTMENT OF TAXATION AND FINANCE DETER-
40 MINES THAT SUCH DIFFERENCE EXCEEDS FIVE PERCENT, IT SHALL SO NOTIFY THE
41 ASSESSOR. THE ASSESSOR SHALL THEREUPON RECOMPUTE THE EFFECTIVE INCREASE
42 IN ASSESSED VALUE OF EACH PARCEL USING THE ACTUAL CHANGE IN LEVEL OF
43 ASSESSMENT, AND SHALL RECOMPUTE THE EXEMPTION TO TAKE INTO ACCOUNT THE
44 RECALCULATED EFFECTIVE INCREASE IN ASSESSED VALUE. SUCH RECOMPUTATION
45 SHALL BE REQUIRED NOTWITHSTANDING THE FACT THAT THE ASSESSOR RECEIVES
46 THE CERTIFICATION AFTER THE COMPLETION, VERIFICATION AND FILING OF THE
47 FINAL ASSESSMENT ROLL. IF THE ASSESSOR DOES NOT HAVE CUSTODY OF THE ROLL
48 WHEN SUCH CERTIFICATION IS RECEIVED, THE ASSESSOR SHALL CERTIFY THE
49 RECOMPUTED EXEMPTION TO THE LOCAL OFFICERS HAVING CUSTODY AND CONTROL OF
50 THE ROLL, AND SUCH LOCAL OFFICERS ARE HEREBY DIRECTED AND AUTHORIZED TO
51 ENTER THE RECOMPUTED EXEMPTION CERTIFIED BY THE ASSESSOR ON THE ROLL.

52 3. FOR PURPOSES OF SUBDIVISIONS FOUR AND FIVE OF THIS SECTION, THE
53 TERM "ADJUSTED TAXABLE ASSESSED VALUE" SHALL MEAN THE ASSESSED VALUE

1 ACTUALLY SUBJECT TO TAXATION FOR MUNICIPAL PURPOSES PLUS THE AMOUNT OF
2 ASSESSED VALUE PARTIALLY EXEMPT FROM TAXATION PURSUANT TO THIS SECTION.
3 4. WHEN A MUNICIPAL CORPORATION, OTHER THAN A SPLIT TAX DISTRICT, IS
4 WHOLLY CONTAINED WITHIN TWO OR MORE ASSESSING UNITS TO WHICH THIS ARTI-
5 CLE IS APPLICABLE, THE TAXES OF THE MUNICIPAL CORPORATION SHALL BE
6 APPORTIONED BETWEEN OR AMONG SUCH ASSESSING UNITS AS PROVIDED IN THIS
7 SUBDIVISION DURING THE FOUR YEAR TRANSITION PERIOD DURING WHICH THE
8 PROVISIONS OF THIS SECTION ARE IN FORCE, NOTWITHSTANDING THE PROVISIONS
9 OF SECTION SEVENTEEN HUNDRED TWENTY-FOUR OF THIS ARTICLE.

10 (A) IF THE MUNICIPAL CORPORATION HAS NOT ADOPTED CLASSIFIED TAX RATES
11 PURSUANT TO TITLE THREE OF THIS ARTICLE, TAXES SHALL BE APPORTIONED
12 BETWEEN OR AMONG THE ASSESSING UNITS ON THE BASIS OF THE ADJUSTED TAXA-
13 BLE ASSESSED VALUE IN EACH ASSESSING UNIT.

14 (B) IF THE MUNICIPAL CORPORATION HAS ADOPTED CLASSIFIED TAX RATES
15 PURSUANT TO TITLE THREE OF THIS ARTICLE, TAXES SHALL BE ALLOCATED IN THE
16 MANNER PROVIDED IN SECTION SEVENTEEN HUNDRED THIRTY-TWO OF THIS ARTICLE,
17 SUBJECT TO THE FOLLOWING:

18 (I) THE CURRENT PERCENTAGES FOR EACH CLASS SHALL BE DETERMINED ON THE
19 BASIS OF THE ADJUSTED TAXABLE ASSESSED VALUE, RATHER THAN THE TAXABLE
20 ASSESSED VALUE, OF THE CLASS AND OF ALL REAL PROPERTY IN THE MUNICIPAL
21 CORPORATION.

22 (II) THE TAXES THAT ARE TO BE APPORTIONED TO EACH CLASS SHALL BE
23 FURTHER APPORTIONED BETWEEN OR AMONG THE ASSESSING UNITS ON THE BASIS OF
24 THE ADJUSTED TAXABLE ASSESSED VALUE OF THE CLASS IN EACH ASSESSING UNIT.

25 5. THE TAXES OF A SPLIT TAX DISTRICT SHALL BE APPORTIONED AS PROVIDED
26 HEREIN DURING THE FOUR YEAR TRANSITION PERIOD DURING WHICH THE
27 PROVISIONS OF THIS SECTION ARE IN FORCE, NOTWITHSTANDING THE PROVISIONS
28 OF SECTION SEVENTEEN HUNDRED TWENTY-FOUR OF THIS ARTICLE.

29 (A) IF THE SPLIT TAX DISTRICT HAS ESTABLISHED CLASSIFIED TAX RATES
30 PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY-THREE OF THIS ARTICLE,
31 TAXES SHALL BE ALLOCATED IN THE MANNER PROVIDED IN SUBDIVISION FOUR OF
32 SUCH SECTION, EXCEPT THAT THE TOTAL TAXABLE FULL VALUATION OF A CLASS IN
33 A SEGMENT SHALL BE DETERMINED BY DIVIDING THE ADJUSTED TAXABLE ASSESSED
34 VALUE, RATHER THAN THE TOTAL TAXABLE ASSESSED VALUE, OF EACH CLASS OF
35 THE CLASS IN THE SEGMENT BY APPLICABLE STATE EQUALIZATION RATE OR
36 SPECIAL EQUALIZATION RATE.

37 (B) IF THE SPLIT TAX DISTRICT HAS NOT ESTABLISHED CLASSIFIED TAX RATES
38 PURSUANT TO SECTION SEVENTEEN HUNDRED THIRTY-FOUR OF THIS ARTICLE, TAXES
39 SHALL BE ALLOCATED AS FOLLOWS:

40 (I) THE ASSESSING UNITS IN THE COUNTY TO WHICH THIS ARTICLE APPLIES
41 SHALL BE TREATED COLLECTIVELY AS IF THEY WERE A SINGLE UNIT, AND TAXES
42 SHALL BE APPORTIONED BETWEEN OR AMONG THAT SINGLE UNIT AND ALL OTHER
43 ASSESSING UNITS IN THE MANNER OTHERWISE PROVIDED BY LAW, EXCEPT THAT THE
44 ADJUSTED TAXABLE ASSESSED VALUE SHALL BE USED TO APPORTION TAXES TO THE
45 ASSESSING UNITS IN THE COUNTY TO WHICH THIS ARTICLE APPLIES.

46 (II) WITHIN THE COUNTY TO WHICH THIS ARTICLE APPLIES, TAXES SHALL BE
47 APPORTIONED BETWEEN OR AMONG THE ASSESSING UNITS ON THE BASIS OF THE
48 ADJUSTED TAXABLE ASSESSED VALUE IN EACH ASSESSING UNIT.

49 S 1741. STATE ASSISTANCE. SUBJECT TO AVAILABILITY, STATE ASSISTANCE
50 SHALL BE PAYABLE IN A ONE-TIME PAYMENT OF UP TO TEN DOLLARS PER PARCEL
51 TO A COUNTY WHICH IMPLEMENTS THE PROVISIONS OF THIS ARTICLE. UPON
52 COMPLETION OF THE FIRST ASSESSMENT ROLL PRODUCED PURSUANT TO THIS ARTI-
53 CLE, THE COUNTY MAY APPLY TO THE DEPARTMENT OF TAXATION AND FINANCE FOR
54 SUCH STATE ASSISTANCE.

55 S 1742. EXPANDED SENIOR CITIZENS EXEMPTION. 1. A MUNICIPAL CORPORATION
56 WHICH IS WHOLLY OR PARTLY CONTAINED IN A COUNTY WHICH HAS ADOPTED THE

1 PROVISIONS OF THIS ARTICLE, MAY INCREASE THE MAXIMUM INCOME ELIGIBILITY
2 LEVEL FOR PURPOSES OF THE SENIOR CITIZENS EXEMPTION AUTHORIZED BY
3 SECTION FOUR HUNDRED SIXTY-SEVEN OF THIS CHAPTER IN THE MANNER
4 PRESCRIBED BY THIS SECTION.

5 2. IF THE PER CAPITA INCOME IN SUCH COUNTY, AS REPORTED IN THE LATEST
6 FEDERAL DECENNIAL CENSUS, EXCEEDS THE MEDIAN PER CAPITA INCOME OF THE
7 STATE AS A WHOLE, AS REPORTED IN SUCH CENSUS, THE MAXIMUM INCOME ELIGI-
8 BILITY LEVEL ESTABLISHED BY SUBDIVISION THREE OF SUCH SECTION FOUR
9 HUNDRED SIXTY-SEVEN (REFERRED TO IN SUCH STATUTE AS "M") MAY BE
10 INCREASED PROPORTIONATELY, AS FOLLOWS:

11 (A) DIVIDE THE PER CAPITA INCOME IN SUCH COUNTY BY THE MEDIAN PER
12 CAPITA INCOME OF THE STATE AS A WHOLE;

13 (B) MULTIPLY "M" BY THE QUOTIENT; AND

14 (C) ROUND THE RESULT TO THE NEAREST MULTIPLE OF FIVE HUNDRED DOLLARS.
15 THE RESULT SHALL BE DEEMED TO BE THE "M" APPLICABLE IN SUCH COUNTY.

16 3. IF THE MEDIAN PER CAPITA INCOME IN SUCH COUNTY, AS REPORTED IN THE
17 LATEST FEDERAL DECENNIAL CENSUS, DOES NOT EXCEED THE MEDIAN PER CAPITA
18 INCOME OF THE STATE AS A WHOLE, AS REPORTED IN SUCH CENSUS, THE MAXIMUM
19 INCOME ELIGIBILITY LEVEL ESTABLISHED BY SUBDIVISION THREE OF SUCH
20 SECTION FOUR HUNDRED SIXTY-SEVEN MAY NOT BE INCREASED PURSUANT TO THIS
21 SECTION.

22 S 1743. RULES AND REGULATIONS. THE COMMISSIONER OF TAXATION AND
23 FINANCE MAY PRESCRIBE SUCH RULES AND REGULATIONS AS MAY BE NECESSARY TO
24 IMPLEMENT THE PROVISIONS OF THIS ARTICLE.

25 S 1744. SPECIAL PARTIAL EXEMPTION. A MUNICIPAL CORPORATION WHICH IS
26 WHOLLY OR PARTLY CONTAINED IN A COUNTY WHICH HAS ADOPTED THE PROVISIONS
27 OF THIS ARTICLE PURSUANT TO SECTION SEVENTEEN HUNDRED ELEVEN OF THIS
28 ARTICLE, SHALL ALLOW AN EXEMPTION ON CLASS ONE, TWO AND THREE PROPERTY,
29 AS DEFINED BY SECTION SEVENTEEN HUNDRED THIRTY OF THIS ARTICLE. SUCH
30 EXEMPTION SHALL BE THIRTY PERCENT OF THE PROPERTY'S ASSESSED VALUE UP TO
31 THIRTY-FIVE THOUSAND DOLLARS. THIS EXEMPTION SHALL NOT APPLY TO REAL
32 PROPERTY OWNED ON A CONDOMINIUM BASIS IN A MUNICIPAL CORPORATION WHERE
33 TAXES ARE LEVIED BASED ON A RESTRICTED ASSESSED VALUATION PURSUANT TO
34 SECTION SEVENTEEN HUNDRED TWENTY-SIX OF THIS ARTICLE.

35 S 1745. JUDICIAL OR OTHER REVIEW. 1. NOTWITHSTANDING ANY OTHER
36 PROVISION OF LAW, THE ASSESSMENT OF A PARCEL OF PROPERTY CLASSIFIED
37 SUBJECT TO THE PROVISIONS OF THIS ARTICLE MAY BE REVIEWED A MAXIMUM OF
38 TWO TIMES IN ACCORDANCE WITH THE PROVISIONS OF TITLE ONE OR ONE-A OF
39 ARTICLE SEVEN OF THIS CHAPTER WITHIN THE FIVE YEAR CYCLE.

40 2. THE PROVISIONS OF SECTIONS SEVEN HUNDRED TWENTY-SEVEN AND SEVEN
41 HUNDRED THIRTY-NINE OF THIS CHAPTER SHALL NOT APPLY IN A COUNTY WHICH IS
42 SUBJECT TO THE PROVISIONS OF THIS ARTICLE.

43 S 2. This act shall take effect immediately.