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

S. 5703 A. 7908

2015-2016 Regular Sessions

S E N A T E - A S S E M B L Y

May 29, 2015

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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

AN ACT in relation to enacting the "473 Dune Road, Westhampton Beach assessment relief act"

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

Section 1. Definitions. For the purposes of this act, the following terms shall have the following meanings:

1. "Eligible municipality" shall mean a municipal corporation, as defined by subdivision 10 of section 102 of the real property tax law, which is a county, town, village, special district, or school district.

2. "Impacted tax roll" shall mean the final assessment roll which satisfies both of the following conditions: (a) the roll is based upon a taxable status date occurring prior to April 15, 2015; and (b) taxes levied upon that roll by or on behalf of a participating municipality are payable without interest on or after April 15, 2015.

3. "Participating municipality" shall mean an eligible municipality that has passed a local law, ordinance, or resolution pursuant to section three of this act to provide assessment relief to property owners within such eligible municipality pursuant to the provisions of this act.

4. "Total assessed value" shall mean the total assessed value on the parcel prior to any and all exemption adjustments.

5. "Improved value" shall mean the market value of the real property improvements excluding the land.

6. "Property" shall mean "real property", "property" or "land" as defined under paragraphs (a) through (g) of subdivision 12 of section

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

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102 of the real property tax law, located at 473 Dune Road, village of Westhampton Beach, town of Southampton, county of Suffolk, containing fifty four (54) residential units, which were completely destroyed by fire on April 15, 2015.

S 2. Local option. An eligible municipality may exercise the provisions of this act in relation to the property, if its governing body shall, by the forty-fifth day following the date upon which this act is approved by the governor, pass a local law or in the case of a school district a resolution adopting the provisions of this act.

S 3. Assessment relief. The assessed value attributable to the improvements shall be reduced by one hundred percent for purposes of the participating municipality on the impacted tax roll. No reduction in assessed value shall be granted pursuant to this section for purposes of any county, city, town, village or school district which has not adopted the provisions of this act. To the extent the total assessed value of the property originally appearing on such roll exceeds the amount to which it should be reduced pursuant to this act, the excess shall be considered an error in essential fact as defined by subdivision 3 of section 550 of the real property tax law. If the error appears on a tax roll, the tax roll shall be corrected in the manner provided by section 554 of the real property tax law or a refund or credit of taxes shall be granted in the manner provided by section 556 or section 556-b of the real property tax law. If the error appears on a final assessment roll but not on a tax roll, such final assessment roll shall be corrected in the manner provided by section 553 of the real property tax law. The errors in essential fact found pursuant to this act on either the tax roll or final assessment roll, upon application to the county director of real property tax services, shall be forwarded by the county director of real property tax services immediately to the levying body for an immediate order setting forth the appropriate correction. The rights contained in this act shall not otherwise diminish any other legally available right of any property owner or party who may otherwise lawfully challenge the valuation or assessment of any real property or improvements thereon. All remaining rights hereby remain and shall be available to the party to whom such rights would otherwise be available notwithstanding this act.

S 4. School districts held harmless. Each school district that is wholly or partially contained within an eligible county shall be held harmless by the state for any reduction in state aid that would have been paid as tax savings pursuant to section 1306-a of the real property tax law incurred due to the provisions of this act.

S 5. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

S 6. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 15, 2015.