

3668

2015-2016 Regular Sessions

I N   S E N A T E

February 13, 2015

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

AN ACT to amend the real property tax law, in relation to the abatement of taxes due to a catastrophic loss caused by a natural disaster

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

1     Section 1. Article 5 of the real property tax law is amended by adding  
2     a new title 2-A to read as follows:

3                                   TITLE 2-A

4                   ABATEMENT OF TAXES DUE TO A CATASTROPHIC  
5                   LOSS CAUSED BY A NATURAL DISASTER

6     SECTION 548.   APPLICABILITY OF OTHER PROVISIONS.

7             548-A. DEFINITIONS.

8             548-B. CATASTROPHIC LOSS TAX ABATEMENT PROCEDURE.

9             548-C. COORDINATION WITH SCHOOL AND VILLAGE TAX LEVIES.

10            548-D. ABATEMENT; STATE EXPENSE.

11     S 548. APPLICABILITY OF OTHER PROVISIONS. THE PROVISIONS OF TITLES  
12     ONE-A AND THREE OF THIS ARTICLE SHALL APPLY TO THIS TITLE INsofar AS  
13     THEY ARE NOT INCONSISTENT WITH THE PROVISIONS AND PURPOSES OF THIS  
14     TITLE, WHICH SHALL SUPERSEDE ANY INCONSISTENT PROVISION OF SUCH TITLES  
15     ONE-A AND THREE. THE PROVISIONS OF THIS TITLE SHALL APPLY TO TAXES  
16     LEVIED BY ALL MUNICIPAL CORPORATIONS ONLY UPON A ONE, TWO OR THREE FAMI-  
17     LY RESIDENCE.

18     S 548-A. DEFINITIONS. FOR THE PURPOSES OF THIS TITLE:

19     1. A FAMILY RESIDENCE HAS UNDERGONE A "CATASTROPHIC LOSS" WHEN IT IS  
20     TOTALLY DESTROYED OR IS SO EXTENSIVELY DAMAGED THAT AT LEAST ONE OF THE  
21     DWELLING UNITS IN SUCH RESIDENCE IS UNFIT FOR HABITATION AND CANNOT  
22     REASONABLY BE MADE FIT FOR HABITATION WITHIN A PERIOD OF NINETY DAYS  
23     AFTER THE DAMAGE OCCURRED. SUCH CATASTROPHIC LOSS SHALL BE THE CONSE-  
24     QUENCE OF DAMAGE CAUSED BY A NATURAL DISASTER OR OTHER WEATHER-BASED  
25     EVENT WHICH WAS A DECLARED STATE DISASTER EMERGENCY OR LOCAL STATE OF

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

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1 EMERGENCY PURSUANT TO ARTICLE TWO-B OF THE EXECUTIVE LAW, INCLUDING, BUT  
2 NOT LIMITED TO, A HURRICANE, WIND STORM, ICE STORM, STORM SURGE, FLOOD,  
3 WILDFIRE, EARTHQUAKE, TORNADO, HIGH WATER, LANDSLIDE, MUDSLIDE OR WAVE  
4 ACTION.

5 2. "FAMILY RESIDENCE" MEANS AN OWNER-OCCUPIED ONE, TWO OR THREE UNIT  
6 RESIDENTIAL DWELLING.

7 S 548-B. CATASTROPHIC LOSS TAX ABATEMENT PROCEDURE. 1. THE PROPERTY  
8 OWNER OF A FAMILY RESIDENCE WHICH HAS UNDERGONE A CATASTROPHIC LOSS  
9 SHALL BE ELIGIBLE TO FILE A CLAIM FOR A CATASTROPHIC LOSS TAX ABATEMENT  
10 IF SUCH CATASTROPHIC LOSS OCCURRED WITHIN NINE MONTHS AFTER THE  
11 COMPLETION OF THE FINAL ASSESSMENT ROLL.

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

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

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

47 S 548-C. COORDINATION WITH SCHOOL AND VILLAGE TAX LEVIES. THE COMMIS-  
48 SIONER SHALL PROMULGATE REGULATIONS TO COORDINATE ASSESSMENT ROLLS AND  
49 TAX LEVIES OF COUNTIES, CITIES AND TOWNS WITH THOSE OF SCHOOL DISTRICTS  
50 AND VILLAGES.

51 S 548-D. ABATEMENT; STATE EXPENSE. 1. THE ABATEMENT GRANTED TO A PROP-  
52 erty owner pursuant to this title shall be a state charge, which shall  
53 be payable as provided in this section.

54 2. A TAXING AUTHORITY SEEKING STATE AID PURSUANT TO THIS SECTION SHALL  
55 submit an application therefor to the commissioner. THE APPLICATION  
56 SHALL INCLUDE SUCH INFORMATION AS THE COMMISSIONER SHALL REQUIRE.

1       3. UPON APPROVING AN APPLICATION FOR STATE AID PURSUANT TO THIS  
2 SECTION, THE COMMISSIONER SHALL COMPUTE AND CERTIFY THE AMOUNTS PAYABLE  
3 TO A TAXING AUTHORITY. SUCH STATE AID SHALL BE PAYABLE UPON THE AUDIT  
4 AND WARRANT OF THE STATE COMPTROLLER.  
5       S 2. This act shall take effect immediately and shall be deemed to  
6 have been in full force and effect on and after January 1, 2015;  
7 provided that any and all rules and regulations and any other measures  
8 necessary to implement any provision of this act shall be promulgated  
9 and taken on an emergency basis, respectively, within 30 days after this  
10 act shall have become a law.