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

3748

2015-2016 Regular Sessions

I N S E N A T E

February 17, 2015

Introduced by Sen. ESPAILLAT -- 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 including a four family dwelling within the definition of homestead class

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

Section 1. Paragraph (a) of subdivision 1 of section 1903 of the real property tax law, as amended by chapter 355 of the laws of 1997, is amended to read as follows:

(a) The governing body of any approved assessing unit except a county may adopt the provisions of this section by local law without referendum provided however, that the local law is enacted no later than sixty days prior to the completion of the tentative assessment roll to which it is applicable. Upon such enactment the provisions of this section shall be applicable to taxes levied on all final assessment rolls thereafter filed and shall apply to the levy of taxes on all real property in such approved assessing unit by such governing body and, where such approved assessing unit is not a village, by each school district wholly contained within such approved assessing unit. Upon enacting a local law pursuant to this paragraph, the governing body of a city or town shall provide a copy of such local law to the school authorities of each school district located wholly or partially within such city or town and the county director of real property tax services. The governing body of a town shall also provide a copy of such local law to the governing body of each eligible non-assessing unit village. The governing body of a village shall provide a copy of such local law to the county director of real property tax services. Notwithstanding the foregoing, the school authorities of any school district wholly contained within an approved assessing unit may by resolution provide that the provisions of this article shall not apply to the levy of school taxes in such school district. In such case, school taxes shall be levied as otherwise

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

LBD08539-01-5

provided by law. NOTWITHSTANDING ANY INCONSISTENT PROVISION OF LAW, THE GOVERNING BODY OF AN APPROVED ASSESSING UNIT EXCEPT A COUNTY OR A CITY HAVING A POPULATION OF ONE MILLION OR MORE MAY, BY REFERENDUM, ADOPT THE PROVISIONS OF THIS SECTION, AS HEREIN PROVIDED, AS APPLICABLE TO ALL OWNER-OCCUPIED FOUR FAMILY DWELLING RESIDENTIAL REAL PROPERTY, INCLUDING SUCH DWELLINGS USED IN PART FOR NONRESIDENTIAL PURPOSES BUT WHICH ARE USED PRIMARILY FOR RESIDENTIAL PURPOSES.

S 2. This act shall take effect immediately.