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

5622

2015-2016 Regular Sessions

I N S E N A T E

May 20, 2015

Introduced by Sen. MARCELLINO -- 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 allocation of certain real property taxes; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. Paragraph (a) of subdivision 2 of section 1803 of the real property tax law, as amended by chapter 413 of the laws of 2004, is amended to read as follows:

(a) For assessment rolls prepared during and after nineteen hundred eighty-two and before nineteen hundred ninety-one, and for assessment rolls prepared after two thousand one for purposes of all county and town special districts and zones of assessment, the legislative body of each special assessing unit shall adjust such base proportions to reflect the addition to the assessment roll of new property, additions to or improvements of existing property or formerly exempt property or the full or partial removal from the roll of property by reason of fire, demolition[,] OR destruction SUBJECT TO PARAGRAPH (B) OF SUBDIVISION FOUR OF SECTION EIGHTEEN HUNDRED THREE-B OF THIS ARTICLE or new exemption or any change in the class designation of any parcel of real property; provided, however, that the legislative body of each special assessing unit may further alter the base proportions, as so adjusted, in accordance with the provisions of paragraph (b) of this subdivision.

S 2. Subdivision 5 of section 1803-a of the real property tax law, as added by chapter 143 of the laws of 1989 and as renumbered by chapter 440 of the laws of 1993, is amended to read as follows:

5. Adjusted base proportions. No later than five days subsequent to the filing of the final assessment roll, the legislative body of each special assessing unit shall adjust such current base proportions to reflect the addition to the assessment roll of new property, additions

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

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to or improvements of existing property or formerly exempt property or the full or partial removal from the assessment roll of property by reason of fire, demolition[,] OR destruction SUBJECT TO PARAGRAPH (B) OF SUBDIVISION FOUR OF SECTION EIGHTEEN HUNDRED THREE-B OF THIS ARTICLE or new exemption or any change in the class designation of any parcel of real property subsequent to the taxable status date of the latest final assessment roll for which class equalization rates have been finally adopted. The current base proportions so adjusted shall be known as the adjusted base proportions.

S 3. Subdivision 4 of section 1803-b of the real property tax law, as added by chapter 143 of the laws of 1989, is amended to read as follows:

4. (A) Nothing in section eighteen hundred three, section eighteen hundred three-a or this section of this article shall prevent the entry on the assessment roll of new property, additions to or improvements of existing property or formerly exempt property or the full or partial removal from the roll of property by reason of fire, demolition, destruction or new exemption.

(B) THE PROVISIONS OF THIS SUBDIVISION SHALL NOT APPLY TO THE PORTION OF PROPERTY LOCATED WITHIN A SPECIAL ASSESSING UNIT THAT IS NOT A CITY THAT IS OR WAS FORMERLY USED AS UTILITY PROPERTY WHERE SUCH PORTION OF PROPERTY WAS DEMOLISHED DURING THE PERIOD UPON WHICH THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN ASSESSMENT ROLL IS BASED.

S 4. Subdivision 5 of section 1805 of the real property tax law, as amended by chapter 143 of the laws of 1989, is amended to read as follows:

5. Nothing in this section shall prevent placing on the assessment roll new property, additions to or improvements of existing property or formerly exempt property or the full or partial removal from the roll of property by reason of fire, demolition[,] OR destruction SUBJECT TO PARAGRAPH (B) OF SUBDIVISION FOUR OF SECTION EIGHTEEN HUNDRED THREE-B OF THIS ARTICLE or new exemption and such increase or decrease in value shall not be included in the computation of the limitations prescribed by this section. Any parcel which would be assessed at a greater amount but for the provisions of subdivision one or two of this section shall be excluded from any survey or computation made by any body or officer for the purpose of determining a level of assessment to be used in the administrative or judicial review of assessments including, but not limited to, class ratios computed pursuant to paragraph (b) of subdivision one of section twelve hundred two of this chapter, ratios computed by selection of parcels or from actual sales of real property under the provisions of subdivision three of section seven hundred twenty of this chapter, and residential assessment ratios computed pursuant to section seven hundred thirty-eight of this chapter, but not including state equalization rates or class equalization rates. In the event that a parcel appearing on the assessment roll completed in nineteen hundred eighty or any subsequent roll is subdivided or consolidated with another, such assessor shall make an appropriate allocation of the assessed value of such parcel in the determination of the limitations prescribed in this section.

S 5. This act shall take effect immediately and shall expire and be deemed repealed December 31, 2015.