

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.