

425

2015-2016 Regular Sessions

I N   S E N A T E

(PREFILED)

January 7, 2015

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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 changes in  
assessment for businesses that make payments in lieu of taxes

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

1     Section 1. The real property tax law is amended by adding a new  
2     section 561 to read as follows:  
3     S 561. PAYMENTS IN LIEU OF TAXES; CHANGE OF ASSESSMENT; NOTICE.  
4     NOTWITHSTANDING ANY OTHER PROVISION OF LAW, ANY PERSON, FIRM, PARTNER-  
5     SHIP, CORPORATION, LIMITED LIABILITY COMPANY OR ANY OTHER BUSINESS ENTI-  
6     TY WHICH MAKES PAYMENTS IN LIEU OF TAXES TO ANY COUNTY, TOWN, VILLAGE,  
7     CITY OR SCHOOL DISTRICT, SHALL, PRIOR TO FILING WITH SUCH COUNTY, TOWN,  
8     VILLAGE, CITY OR SCHOOL DISTRICT FOR A CHANGE OF ASSESSMENT, NOTIFY SUCH  
9     COUNTY, TOWN, VILLAGE, CITY OR SCHOOL DISTRICT OF SUCH BUSINESS ENTITY'S  
10    INTENTION TO FILE FOR SUCH CHANGE. SUCH NOTIFICATION OF INTENTION SHALL  
11    BE MADE IN WRITING AND SHALL BE MADE AT LEAST THIRTY DAYS PRIOR TO SUCH  
12    FILING FOR CHANGE OF ASSESSMENT.  
13    S 2. This act shall take effect immediately.

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

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