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

5028

2015-2016 Regular Sessions

I N S E N A T E

April 29, 2015

Introduced by Sen. YOUNG -- 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 acting boards of assessment reviews

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

Section 1. Subdivision 1 of section 527 of the real property tax law, as amended by chapter 541 of the laws of 1996, is amended to read as follows:

1. If the board of assessment review of any assessing unit fails to meet for the purpose of hearing complaints or stipulations in relation to assessments on the day specified by law, the county treasurer, the chairman of the county legislative body and the clerk of the county legislative body shall serve as an acting board of assessment review which shall hear and determine complaints and ratify stipulations in relation to assessments as provided in this section. PROVIDED, HOWEVER, THAT IN THE EVENT THE COUNTY TREASURER, THE CHAIRMAN OF THE COUNTY LEGISLATIVE BODY AND THE CLERK OF THE COUNTY LEGISLATIVE BODY ARE UNABLE OR UNWILLING TO SERVE AS AN ACTING BOARD OF ASSESSMENT REVIEW, AN ACTING BOARD OF ASSESSMENT REVIEW MAY BE ESTABLISHED BY THE COUNTY LEGISLATIVE BODY, TO BE COMPOSED OF TWO RESIDENTS OF THE COUNTY AND AN INDEPENDENT ASSESSMENT CONSULTANT APPOINTED BY SUCH LEGISLATIVE BODY.

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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