

# STATE OF NEW YORK

11062--A

## IN ASSEMBLY

June 1, 2018

Introduced by COMMITTEE ON RULES -- (at request of M. of A. B. Miller)  
-- read once and referred to the Committee on Real Property Taxation  
-- committee discharged, bill amended, ordered reprinted as amended  
and recommitted to said committee

AN ACT to extend the tentative and final assessment roll filing dates  
for the town of Neversink, in the county of Sullivan

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. (a) Notwithstanding any general, special, or local law to  
2 the contrary, the assessor for the town of Neversink, county of Sulli-  
3 van, following passage of a local law or resolution authorizing the  
4 postponement of the filing of the tentative assessment roll shall file  
5 the 2018 tentative assessment roll for the town no later than June 30,  
6 2018, subject to the provisions of this act.

7 (b) An assessing unit which is subject to the provisions of this act,  
8 following adoption of a local law or resolution postponing the filing of  
9 the tentative assessment roll to a date no later than June 30, 2018, and  
10 canceling any previously filed tentative assessment roll for 2018, shall  
11 file a copy of such local law or resolution with the state tax depart-  
12 ment office of real property services.

13 (c) The governing body of such an assessing unit may adopt a local law  
14 or resolution superseding its prescribed date for filing the tentative  
15 assessment roll and associated dates relative to the 2018 assessment  
16 roll to the extent it deems necessary to accommodate the determination  
17 of assessments of all property in the assessing unit, and for the proc-  
18 essing and full consideration of complaints, subject to the following:

19 (i) The governing body shall, by local law or resolution, establish a  
20 specific date by which the assessor shall be required to file a tenta-  
21 tive assessment roll.

22 (ii) The governing body shall provide for the notification of property  
23 owners of any increases in assessments from a previous year.

24 (iii) If the locally applicable period for filing complaints with  
25 respect to tentative assessments shall end on or before the date estab-  
26 lished pursuant to paragraph (i) of this subdivision, the governing body

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

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1 shall, by local law or resolution, establish a date or dates on which  
2 the board of assessment review shall convene for the sole purpose of  
3 hearing complaints in relation to assessments in such tentative assess-  
4 ment roll. Such local law or resolution shall further establish a date  
5 by which the board of assessment review shall determine such complaints  
6 and notify the assessor of its determinations.

7 § 2. This act shall take effect immediately and shall be deemed to  
8 have been in full force and effect on and after March 1, 2018.