

# STATE OF NEW YORK

2612

2017-2018 Regular Sessions

## IN SENATE

January 13, 2017

Introduced by Sens. LITTLE, LARKIN -- 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 directing the  
commissioner of taxation and finance to establish a uniform assessment  
code

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

1 Section 1. Paragraphs (m), (n), (o) and (p) of subdivision 1 of  
2 section 202 of the real property tax law, as amended by section 6 of  
3 part W of chapter 56 of the laws of 2010, are amended and a new para-  
4 graph (q) is added to read as follows:

5 (m) Exercise and perform such other powers and duties as may be  
6 conferred or imposed on him or her by law[-];

7 (n) Monitor the quality of local assessment practices by individual  
8 assessing units[-];

9 (o) Impose, collect and receive such charges or fees as may be author-  
10 ized by statute[-];

11 (p) Promulgate rules and regulations for the ascertainment and report-  
12 ing of "assessment record billing owner" information, as defined in  
13 section one hundred three of the eminent domain procedure law, for the  
14 purposes of the administration of such law[-];

15 (q) Promulgate a uniform assessment code.

16 § 2. The real property tax law is amended by adding a new section 303  
17 to read as follows:

18 § 303. Uniform assessment code. The commissioner shall, in his or her  
19 rules, promulgate a uniform assessment code for the assessment of real  
20 property. Such code shall include, but not be limited to, standards for  
21 the valuation of property, maintenance of information, schedules for the  
22 appraisals of property and maintenance of uniformity of assessments.  
23 Counties may, in their discretion, adopt such code for the cities, towns  
24 and villages located within that county. Counties may enforce compliance

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

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1 with the code by any appropriate means including, but not limited to,  
2 the equalization of individual assessments and the reappraisal of  
3 parcels.  
4 § 3. This act shall take effect immediately.