

# STATE OF NEW YORK

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4156

2017-2018 Regular Sessions

## IN SENATE

February 3, 2017

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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 Assem-  
bly, 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 § 561. Payments in lieu of taxes; change of assessment; effective  
4 date. Notwithstanding any other provision of law, when a payment in  
5 lieu of taxes property assessment is challenged through the grievance  
6 process, any reduction in school taxes that is awarded shall not take  
7 effect until the following taxable status year.

8 § 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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