

# STATE OF NEW YORK

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8558

## IN SENATE

June 16, 2020

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Introduced by Sen. SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT in relation to extending the deadline for the filing of grievances with respect to real property tax assessments

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

1     Section 1. Notwithstanding any other provision of law, the deadline  
2     for the filing of a grievance due to be filed in calendar year 2020  
3     prior to July 15, 2020 for any real property tax assessment by any  
4     municipal corporation in this state shall be extended to July 15, 2020  
5     provided the governing body of such municipal corporation adopts a local  
6     law, ordinance or resolution providing therefor. Any changes to tenta-  
7     tive or final assessment rolls or tax rolls resulting from such an  
8     extension will be treated as errors and corrected according to the  
9     procedures established in sections 552, 553, and 554 of the real proper-  
10    ty tax law.

11    § 2. The assessor of a participating municipal corporation shall mail  
12    written notice of their denial of a grievance to the property owner and  
13    the participating municipal corporation. Where the assessor denied the  
14    grievance, the property owner may file a complaint with the board of  
15    assessment review within a time frame determined by the local law, ordi-  
16    nance or resolution passed by the municipal corporation. Such board  
17    shall reconvene within 45 days of receiving a complaint and upon 10 days  
18    written notice to the property owner and assessor to hear the appeal and  
19    determine the matter, and shall mail written notice of its determination  
20    to the assessor and property owner. The provisions of article 5 of the  
21    real property tax law shall govern the review process to the extent  
22    practicable. For the purposes of this act, the applicant may commence  
23    within 30 days of service of a written determination of the appeal, a  
24    proceeding under title 1 of article 7 of the real property tax law, or,  
25    if applicable, under title 1-A of article 7 of the real property tax  
26    law. Sections 727 and 739 of the real property tax law shall not apply  
27    to proceedings commenced pursuant to this act.

28    § 3. 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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