STATE OF NEW YORK

1964

2019-2020 Regular Sessions

IN ASSEMBLY

January 18, 2019

Introduced by M. of A. ZEBROWSKI, GALEF, DICKENS, D'URSO -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to reducing the time period in which an article 7 proceeding is deemed abandoned from four years to two years

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

Section 1. Section 718 of the real property tax law, as amended by chapter 693 of the laws of 1995, subdivision 1 as amended by chapter 186 of the laws of 2002, and paragraphs (a) and (b) of subdivision 2 as amended by chapter 503 of the laws of 1996, is amended to read as follows:

§ 718. When proceeding deemed abandoned. 1. Where a proceeding is commenced pursuant to this article to review the assessment of a parcel of real property which contains one, two or three family dwelling residential real property, including such dwellings used in part for nonresidential purposes, but which are used primarily for residential purposes, and farm dwellings, or a parcel of real property which contains residential real property consisting of more than three dwelling units held in condominium form of ownership, or a parcel of real property which contains land used in agricultural production which is eligible for an agricultural assessment pursuant to section three hundred five or three hundred six of the agriculture and markets law, where the owner of such land has filed an annual application for an agricultural assessment, and farm buildings and structures thereon, as defined in subdivision two of section four hundred eighty-three of this chapter, or any parcel of real property located in a city with a population of one million or more, unless a note of issue is filed and the proceeding is placed on the court calendar within [~~four~~] **two** years from the last date provided by law for the commencement of the proceeding, the proceeding thereon shall be deemed to have been abandoned and an order dismissing the petition shall be entered without notice and such order shall constitute a final adjudication of all issues raised in the proceeding, except where the parties otherwise stipulate or a court or

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

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judge otherwise orders on good cause shown within such [~~four-year~~] two-year period.

2. Where a proceeding is commenced pursuant to this article to review the assessment of a parcel of real property which solely contains property which is not subject to the provisions of subdivision one of this section, a note of issue shall be filed in accordance with this subdivision.

(a) Where a real property assessment challenge commenced under this article has been pending for at least [~~two years~~] one year from the date of the commencement of the proceeding, either party may demand, by serving a written demand, that the parties file a written appraisal of the property which is the subject of the proceeding and serve same within [~~one hundred twenty~~] ninety days of service of such demand. The demand shall be in writing and served by personal delivery or certified mail, return receipt requested. Both parties shall thereafter file an appraisal or show good cause as to why such demand cannot be complied with within such time period. Either party may move to dismiss the proceeding by reason of the other party's failure to prosecute the proceeding and file the appraisal pursuant to the demand. Unless the party shows good cause for failing to file the appraisal, the court may in its discretion either dismiss or grant the petition and such order shall constitute a final adjudication of all issues raised in the proceeding.

(b) Upon the serving and filing the appraisals pursuant to a demand made under paragraph (a) of this subdivision, the court shall schedule a conference with the parties to be held within [~~ninety~~] forty-five days to discuss settlement, resolve disclosure and decide other pretrial issues.

(c) After completion of the pretrial conference required by this subdivision, the respondent may serve and file a written demand that petitioner file a note of issue within thirty days of service of the demand therefor. The demand shall be in writing and served by personal delivery or certified mail, return receipt requested. Should the petitioner fail to file a note of issue within thirty days of the service of demand, the proceeding shall be deemed to have been abandoned, an order dismissing the petition shall be entered without notice and such order shall constitute a final adjudication of all issues raised in the proceeding, unless the court or judge otherwise orders on good cause shown.

(d) Should the respondent fail to demand that the petitioner file a note of issue pursuant to paragraph (c) of this subdivision within [~~four~~] two years from the date of the commencement of the proceeding, and a note of issue has not otherwise been filed, the proceeding shall be deemed to have been abandoned and an order dismissing the petition shall be entered without notice and such order shall constitute a final adjudication of all issues raised in the proceeding, except where the parties otherwise stipulate or a court or judge otherwise orders on good cause shown within such [~~four-year~~] two-year period.

3. For purposes of this section a "proceeding" shall include separate proceedings involving parcels under common ownership or separate proceedings consolidated pursuant to section seven hundred ten of this title.

§ 2. This act shall take effect on the first of January next succeeding the date upon which it shall have become a law.