

STATE OF NEW YORK

7975

2021-2022 Regular Sessions

IN ASSEMBLY

June 4, 2021

Introduced by M. of A. RAMOS -- read once and referred to the Committee on Real Property Taxation

AN ACT providing for the appeal and review of certain real property tax exemption applications

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, in a county
2 having a population not less than 1,492,000 and not more than 1,494,000
3 based upon and recorded by the 2010 federal census, where a non-profit
4 organization has submitted a timely application for exemption from real
5 property taxes pursuant to sections 420-a or 420-b of the real property
6 tax law for the 2020 assessment roll and the 2021 assessment roll, and
7 such application was denied, and such organization did not file an
8 initial complaint with the assessor or the board of assessment review,
9 such organization is authorized to file a complaint with the board of
10 assessment review within thirty days of the effective date of this act.
11 Such board shall reconvene within forty-five days of receiving a
12 complaint and upon ten days written notice to the non-profit organiza-
13 tion and assessor to hear the appeal and determine the matter, and shall
14 mail written notice of its determination to the assessor and non-profit
15 organization. The provisions of article 5 of the real property tax law
16 shall govern the review process to the extent practicable. For the
17 purposes of this act, an applicant may commence within thirty days of
18 service of a written determination of the appeal, a proceeding under
19 title 1 of article 7 of the real property tax law, or, if applicable,
20 under title 1-A of article 7 of the real property tax law.
21 § 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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