STATE OF NEW YORK

944--A

2021-2022 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 6, 2021

Introduced by M. of A. MAGNARELLI, J. RIVERA, ZEBROWSKI, LUPARDO, CAHILL, GOTTFRIED, HUNTER, COOK, LAVINE, JONES, FAHY -- Multi-Sponsored by -- M. of A. DAVILA, ENGLEBRIGHT, THIELE -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 Assembly, do enact as follows:

Section 1. The real property tax law is amended by adding a new section 561-a to read as follows:

§ 561-a. Payments in lieu of taxes; change of assessment; notice. Notwithstanding any other provision of law, any person, firm, partnership, corporation, limited liability company or any other business entity which makes payments in lieu of taxes to any agency, county, town, village, city or school district, shall, prior to filing with such agency, county, town, village, city or school district for a change of assessment, notify such agency, county, town, village, city or school district of such business entity's intention to file for such change. Such notification of intention shall be made in writing and shall be made at least forty-five days prior to such filing for change of assessment.

§ 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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