# STATE OF NEW YORK

4703

2021-2022 Regular Sessions

# IN SENATE

February 9, 2021

Introduced by Sen. KAPLAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT requiring the commissioner of taxation and finance to conduct a study on how successful property tax grievances have been over the prior three years throughout the state

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

Section 1. The commissioner of taxation and finance shall conduct a comprehensive study analyzing the success rate of New York state residents who have formally grieved a property tax assessment during the prior three years from the effective date of this act.

§ 2. (a) Such study shall examine data collected from each municipality and village in the state over the prior three years which shows the number of instances a property tax assessment was grieved, how many of such grievances resulted in a successful reduction of the property tax assessment and how many of such grievances resulted in no change to the property tax assessment.

(b) With respect to the total number of instances a property tax assessment was grieved over the past three years, such study shall examine and breakdown of those instances how many times a property owner or purchaser represented themselves and how many times a property owner was represented by another individual in the proceedings. Further, such study shall examine how many instances in which a property owner or purchaser who was representing themselves resulted in a successful reduction and how many instances resulted in no change to the property tax assessment and how many instances where a property owner or purchaser was represented by another individual resulted in a successful reduction and how many instances resulted in no change to the property tax assessment.

§ 3. For the purposes of this act, the commissioner of taxation and finance may conduct such study in conjunction with any other department,

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

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division, board, bureau, commission, agency, or public authority of the state deemed necessary. To the maximum extent feasible, such commissioner shall be authorized to request, receive, and utilize such resources and data of any other department, division, board, bureau, commission, agency, or public authority of the state as he or she may reasonably request to properly carry his or her powers and duties pursuant to this act.

§ 4. The commissioner of taxation and finance shall report on the results of the studies in this act within one year of the effective date of this act.

§ 5. This act shall take effect immediately.