

# STATE OF NEW YORK

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6850--A

2021-2022 Regular Sessions

## IN ASSEMBLY

April 12, 2021

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Introduced by M. of A. 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 tax billing addresses

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

1 Section 1. Section 518 of the real property tax law, as amended by  
2 chapter 145 of the laws of 1990, is amended to read as follows:

3 § 518. Change in tax billing address. Where the assessor receives a  
4 report of a transfer occurring after the taxable status date, or is  
5 otherwise notified of a change in tax billing address, the assessor  
6 shall enter the new tax billing address on the data file, as that term  
7 is defined in section fifteen hundred eighty-one of this chapter. Where  
8 no such data file exists, the assessor shall enter the new tax billing  
9 address on the assessment roll. If the assessor does not have custody of  
10 the assessment roll when such report is received, he or she shall report  
11 the new tax billing address to the person having custody of the tax  
12 roll, which person shall enter the new tax billing address on the tax  
13 roll. Nothing contained herein shall be construed to authorize a change  
14 of the name of the owner included in the data file or appearing on the  
15 roll. Where such "tax billing address" is a mortgage investing institu-  
16 tion or agent thereof, the assessor shall not be required to make an  
17 entry, provided that the governing body of a city, village, town, school  
18 district, fire district or county, after a public hearing, adopts a  
19 local law, ordinance or resolution providing therefor.

20 § 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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