STATE OF NEW YORK

7693

2021-2022 Regular Sessions

IN ASSEMBLY

May 19, 2021

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

AN ACT to amend the real property tax law, in relation to permitting certain lessees to file complaints with respect to assessments

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

Section 1. Subdivision 3 of section 524 of the real property tax law, as amended by chapter 541 of the laws of 1996 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

3. Notwithstanding the provisions of section five hundred twenty-eight of this title, and except in cities with a population of five million or more, a complaint with respect to an assessment shall be on a form prescribed by the commissioner and shall consist of a statement specifying the respect in which the assessment is excessive, unequal or unlawful, or the respect in which real property is misclassified, and the reduction in assessed valuation or taxable assessed valuation or change in class designation or allocation of assessed valuation sought. Such statement shall also contain an estimate of the value of the real property. Such statement must be made by the person whose property is assessed, or by some person authorized in writing by the complainant or his officer or agent to make such statement**, or by a lessee who pays the real property taxes on a particular tax lot and who has been granted a contractual right to challenge the underlying real property assessment,** who has knowledge of the facts stated therein. Such written authorization must be made a part of such statement and bear a date within the same calendar year during which the complaint is filed. Such statement shall also contain the following sentence: "I certify that all statements made on this application are true and correct to the best of my knowledge and belief and I understand that the making of any willful false statement of material fact herein will subject me to the

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

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provisions of the penal law relevant to the making and filing of false instruments". Such statement shall also include a statement, which, if signed by both the assessor and the complainant or his or her authorized representative shall constitute a stipulation to the assessed value to be applied to the subject parcel. Where such stipulated assessed value is entered on the final assessment roll, no review of the assessment shall be allowed pursuant to article seven of this chapter.

§ 2. This act shall take effect immediately and shall apply to assessment review proceedings that are pending as of such effective date that were filed by a lessee.