# STATE OF NEW YORK

6086

2021-2022 Regular Sessions

# IN SENATE

April 7, 2021

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

AN ACT to extend the deadline for the filing of applications and renewal applications for real property tax abatement programs

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

Section 1. Notwithstanding any other provision of law, the deadline for the filing of applications and renewal applications due to be filed in calendar year 2021 for any real property tax abatement program or real property tax exemption programs provided by any municipal corporation in this state shall be extended to July 15, 2021 provided the governing body of such municipal corporation adopts a local law, ordinance or resolution providing therefor. Any changes to tentative or final assessment rolls or tax rolls resulting from such an extension will be treated as errors and corrected according to the procedures established in sections 552, 553, and 554 of the real property tax law.

§ 2. The assessor of a participating municipal corporation shall mail written notice of their denial of an exemption or abatement to the property owner and the participating municipal corporation. Where the assessor denied the exemption or abatement, the property owner may file a complaint with the board of assessment review within a time frame determined by the local law, ordinance or resolution passed by the municipal corporation. Such board shall reconvene within 45 days of receiving a complaint and upon ten days written notice to the property owner and assessor to hear the appeal and determine the matter, and shall mail written notice of its determination to the assessor and property owner. The provisions of article 5 of the real property tax law shall govern the review process to the extent practicable. For the purposes of this act, the applicant may commence within 30 days of service of a written determination of the appeal, a proceeding under title 1 of article 7 of the real property tax law, or, if applicable, under title 1-A of article

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

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7 of the real property tax law. Sections 727 and 739 of the real property tax law shall not apply to proceedings commenced pursuant to this act.

§ 3. This act shall take effect immediately.