STATE OF NEW YORK

7175

2021-2022 Regular Sessions

IN SENATE

June 4, 2021

Introduced by Sen. WEIK -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT providing for the appeal and review of certain real property tax exemption applications

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, in a county having a population not less than 1,492,000 and not more than 1,494,000 based upon and recorded by the 2010 federal census, where a non-profit organization has submitted a timely application for exemption from real property taxes pursuant to sections 420-a or 420-b of the real property tax law for the 2020 assessment roll and the 2021 assessment roll, and such application was denied, and such organization did not file an initial complaint with the assessor or the board of assessment review, such organization is authorized to file a complaint with the board of assessment review within thirty days of the effective date of this act. Such board shall reconvene within forty-five days of receiving a complaint and upon ten days written notice to the non-profit organization and assessor to hear the appeal and determine the matter, and shall mail written notice of its determination to the assessor and non-profit organization. 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, an applicant may commence within thirty 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 7 of the real property tax law.

§ 2. This act shall take effect immediately.

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

LBD11770-01-1