

STATE OF NEW YORK

5969

2023-2024 Regular Sessions

IN ASSEMBLY

March 24, 2023

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

AN ACT to amend the real property tax law, in relation to certain notices for payments in lieu of taxes

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

1 Section 1. Section 561-a of the real property tax law, as added by
2 chapter 799 of the laws of 2022, is amended to read as follows:
3 § 561-a. Payments in lieu of taxes; change of assessment; notice.
4 Notwithstanding any other provision of law, any person, firm, partner-
5 ship, corporation, limited liability company or any other business enti-
6 ty which makes payments in lieu of taxes to any agency, county, town,
7 village, city or school district, shall, prior to filing with such agen-
8 cy, county, town, village, city or school district for a change of
9 assessment, notify such agency, county, town, village, city or school
10 district of such business entity's intention to file for such change;
11 provided however that such notice shall not be required in cities with
12 a population of one million or more. Such notification of intention
13 shall be made in writing and shall be made at least forty-five days
14 prior to such filing for change of assessment.
15 § 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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