# STATE OF NEW YORK

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9546

# IN ASSEMBLY

March 20, 2024
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Introduced by M. of A. BLANKENBUSH -- read once and referred to the
    Committee on Real Property Taxation

AN ACT to amend part N of chapter 59 of the laws of 2023 amending the
    real property tax law and the state administrative procedure act
    relating to clarifying the solar or wind energy system appraisal
    model, in relation to excluding certain solar or wind energy projects
    in the county of Lewis from certain appraisal models and discount
    rates

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

1  Section 1. Section 3 of part N of chapter 59 of the laws of 2023
2  amending the real property tax law and the state administrative proce-
3  dure act relating to clarifying the solar or wind energy system
4  appraisal model, is amended to read as follows:
5  § 3. **1.** No assessing unit that failed to use the appraisal model
6  pursuant to section 575-b of the real property tax law in 2022 shall be
7  held liable for failing to use such model in 2022. Within fifteen days
8  from the effective date of this act, the commissioner of taxation and
9  finance may readopt the 2022 appraisal model or models and discount
10 rates for use in 2023, without additional consultation with the New York
11 state energy research and development authority or the New York state
12 assessors association, and without soliciting or considering additional
13 public comments.
14 **2. The appraisal model or models and discount rates developed pursuant**
15 **to section 575-b of the real property tax law shall not apply to the**
16 **assessed value for any solar or wind energy projects in the county of**
17 **Lewis already in existence on the effective date of this act.**
18 § 2. This act shall take effect immediately and shall be deemed to
19 have been in full force and effect on and after the effective date of
20 part N of chapter 59 of the laws of 2023.