

# STATE OF NEW YORK

949

2023-2024 Regular Sessions

## IN SENATE

January 9, 2023

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

AN ACT to amend the real property tax law, in relation to requiring certain disclosures and charges by attorneys performing services in connection with a real property tax grievance procedure

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

1 Section 1. The real property tax law is amended by adding a new  
2 section 524-a to read as follows:

3 § 524-a. Contracts for complaints with respect to assessment. Any  
4 contract or retainer agreement between a property owner and an attorney  
5 for legal services, including filing and appearances, related to a small  
6 claims assessment review shall include a clear and conspicuous written  
7 disclosure in a large print format that such complaints in relation to  
8 assessments can be completed without the assistance of an attorney.  
9 Such disclosure shall state that information regarding the small claim  
10 assessment review process, forms, and assistance can be found on the New  
11 York courts website and shall contain that website and the website for  
12 the appropriate municipality where the property is located; provided  
13 that if such property is located in Nassau county the disclosure shall  
14 provide the website for the Assessment Review Commission and in New York  
15 city the disclosure shall provide the website for the New York City Tax  
16 Commission. For the purposes of this section, large print format shall  
17 mean a printed font size of sixteen or larger.

18 § 2. Section 524 of the real property tax law is amended by adding a  
19 new subdivision 5 to read as follows:

20 5. No person or other entity authorized to represent a complainant  
21 before a board of assessment review, the assessment review commission or  
22 the New York city tax commission with regard to real property assessment  
23 grievances shall charge any fee which is in excess of twenty-five  
24 percent of any reduction determined by such board or commission.

25 § 3. 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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