

STATE OF NEW YORK

1298

2023-2024 Regular Sessions

IN ASSEMBLY

January 17, 2023

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

AN ACT to establish the upstate New York assessment relief act

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

1 Section 1. Short title. This act shall be known and may be cited as
2 the "upstate New York assessment relief act".

3 § 2. Definitions. Unless the context requires otherwise, terms used in
4 this act which are defined in section 102 of the real property tax law
5 shall have the same meaning as in such section of the real property tax
6 law. In addition, for the purposes of this act, the following terms
7 shall mean:

8 1. "Storm" shall mean the storm occurring across upstate New York on
9 October 31, 2019.

10 2. "Eligible county" shall mean any of the following counties: Chau-
11 tauqua, Chenango, Clinton, Cortland, Erie, Essex, Fulton, Hamilton,
12 Herkimer, Jefferson, Lewis, Madison, Montgomery, Oneida, Otsego, Sarato-
13 ga, Tioga and Warren.

14 3. "Catastrophically impacted property" shall mean real property,
15 located in an eligible municipality, which lost fifty percent or more of
16 its value as a result of damage caused by the storm.

17 4. "Eligible municipality" shall mean a municipal corporation, as
18 defined by subdivision 10 of section 102 of the real property tax law,
19 which is either (a) an eligible county, or (b) a city, town, village or
20 school district that is wholly or partly contained within an eligible
21 county, including a city with a population of one million or more. An
22 eligible municipality shall also include a fire district wholly or part-
23 ly contained in an eligible county.

24 5. "Impacted assessment roll" shall mean a final assessment roll which
25 satisfies both of the following conditions: (a) the roll is based upon a
26 taxable status date occurring on or before October 31, 2019, and (b) the

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

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1 roll is used for the levy of taxes by or on behalf of a participating
2 municipality for such municipality's 2019-2020 or 2020 fiscal year.

3 6. "Participating municipality" shall mean an eligible municipality
4 that has elected to provide assessment and tax relief to owners of
5 catastrophically impacted property pursuant to section three of this
6 act.

7 § 3. Local option. The governing body of an eligible municipality may
8 elect to provide assessment and tax relief to owners of catastrophically
9 impacted property pursuant to the provisions of this act by adoption of
10 a resolution within forty-five days following the date on which this act
11 shall have become a law.

12 § 4. Assessment and tax relief. 1. Notwithstanding any provision of
13 law to the contrary, assessment and tax relief shall be granted to the
14 owners of catastrophically impacted property located within a partic-
15 ipating municipality as follows:

16 (a) If the property lost at least fifty but less than sixty percent of
17 its value due to the storm, the assessed value of the property shall be
18 reduced by fifty-five percent for purposes of the participating muni-
19 cipality on the impacted assessment roll.

20 (b) If the property lost at least sixty but less than seventy percent
21 of its value due to the storm, the assessed value of the property shall
22 be reduced by sixty-five percent for purposes of the participating muni-
23 cipality on the impacted assessment roll.

24 (c) If the property lost at least seventy but less than eighty percent
25 of its value due to the storm, the taxable assessed value of the proper-
26 ty shall be reduced by seventy-five percent for purposes of the partic-
27 ipating municipality on the impacted assessment roll.

28 (d) If the property lost at least eighty but less than ninety percent
29 of its value due to the storm, the assessed value of the property shall
30 be reduced by eighty-five percent for purposes of the participating
31 municipality on the impacted assessment roll.

32 (e) If the property lost at least ninety but less than one hundred
33 percent of its value due to the storm, the assessed value of the proper-
34 ty shall be reduced by ninety-five percent for purposes of the partic-
35 ipating municipality on the impacted assessment roll.

36 (f) If the property lost all of its value due to the storm, the
37 assessed value of the property shall be reduced to zero for purposes of
38 the participating municipality on the impacted assessment roll.

39 (g) The percentage loss in value for this purpose shall be determined
40 by the assessor who prepared the impacted assessment roll in the manner
41 provided by this act, subject to review by the board of assessment
42 review.

43 (h) No reduction in assessed value shall be granted pursuant to this
44 act except as specified in this section. No reduction in assessed value
45 shall be granted pursuant to this section for purposes of any eligible
46 municipality which has not elected to provide assessment and tax relief
47 pursuant to section three of this act.

48 2. To receive relief pursuant to this act, a property owner shall
49 submit a written request to the assessor who prepared the impacted
50 assessment roll within ninety days following the date on which this act
51 shall become a law. Such request need not be in a particular format, but
52 shall describe in reasonable detail the damage caused to the property by
53 the storm and the condition of the property following the storm, and
54 shall be accompanied by supporting documentation if available.

55 3. Upon receiving such a request, the assessor shall make a finding as
56 to whether the property lost at least half of its value as a result of

1 the storm and, if so, shall classify the percentage loss of value within
2 one of the following ranges:

- 3 (a) at least fifty percent but less than sixty percent,
- 4 (b) at least sixty percent but less than seventy percent,
- 5 (c) at least seventy percent but less than eighty percent,
- 6 (d) at least eighty percent but less than ninety percent,
- 7 (e) at least ninety percent but less than one hundred percent, or
- 8 (f) one hundred percent.

9 4. The assessor shall mail written notice of such finding and classi-
10 fication to the property owner and the participating municipality. Where
11 the assessor finds that the loss in value is less than fifty percent, or
12 classifies the loss within a lower range than the property owner
13 believes is warranted, the property owner may file a complaint with the
14 board of assessment review. Such board shall reconvene upon ten days
15 written notice to the property owner and the assessor to hear the
16 complaint and determine the matter, and shall mail written notice of its
17 determination to the assessor, property owner and participating muni-
18 cipality. The provisions of title 1-A of article 5 of the real property
19 tax law shall govern the review process to the extent practicable,
20 provided, however, that in a city with a population of one million or
21 more, such review process shall be governed by the comparable provisions
22 of such city's charter and administrative code.

23 5. Where property has lost at least fifty percent of its value due to
24 the storm, the assessed value of the property on the impacted assessment
25 roll shall be reduced by the appropriate percentage specified in subdi-
26 vision one of this section. Any partial exemptions which the property
27 may be receiving, which are computed on the basis of the assessed value
28 of the property, shall be adjusted proportionately to account for such
29 reduction in the assessed value of the property.

30 6. In the case of a participating municipality other than a city with
31 a population of one million or more, to the extent the taxable assessed
32 value of the property determined pursuant to subdivision five of this
33 section is less than the taxable assessed value of the property
34 originally appearing on the impacted assessment roll, the difference
35 shall be considered an error in essential fact as defined by section 550
36 of the real property tax law. If the error appears on a tax roll, the
37 tax roll shall be corrected in the manner provided by section 554 of the
38 real property tax law or a refund or credit of taxes shall be granted in
39 the manner provided by section 556 or 556-b of the real property tax
40 law. If the error appears on a final assessment roll but not on a tax
41 roll, such final assessment roll shall be corrected in the manner
42 provided by section 553 of the real property tax law. In the case of a
43 city with a population of one million or more, to the extent the taxable
44 assessed value of the property determined pursuant to subdivision five
45 of this section is less than the taxable assessed value of the property
46 originally appearing on the impacted assessment roll, a refund or credit
47 of taxes shall be granted in the manner provided by the comparable
48 provisions of such city's charter and administrative code.

49 7. The rights contained in this act shall not otherwise diminish any
50 other legally available right of any property owner or other party who
51 may otherwise lawfully challenge the valuation or assessment of any real
52 property or improvements thereon. All such other legally available
53 rights hereby remain and shall be available to the property owner or
54 other party to whom such rights would otherwise be available notwith-
55 standing this act.

1 § 5. School districts held harmless. Each school district that is
2 wholly or partially contained within an eligible county, as defined in
3 subdivision two of section two of this act, shall be held harmless by
4 the state for any reduction in state aid that would have been paid as
5 tax savings pursuant to section 1306-a of the real property tax law
6 incurred due to the provisions of this act.

7 § 6. The director of the office of real property tax services, or
8 other chief administrative official of that office within the department
9 of taxation and finance, is authorized to develop a guidance memorandum
10 for use by assessing units. Such guidance memorandum shall assist with
11 the implementation of this act and shall be deemed to be binding on all
12 assessing units in eligible counties. The guidance memorandum shall have
13 no force or effect, or serve as authority, in connection with any matter
14 other than the implementation of this act.

15 § 7. This act shall take effect immediately.