STATE OF NEW YORK

8919

IN ASSEMBLY

January 26, 2024

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

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:

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

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

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

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

§ 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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