STATE OF NEW YORK

3764

2025-2026 Regular Sessions

IN ASSEMBLY

January 30, 2025

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:

Section 1. Section 3 of 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, is amended to read as follows:

§ 3. **1.** No assessing unit that failed to use the appraisal model pursuant to section 575-b of the real property tax law in 2022 shall be held liable for failing to use such model in 2022. Within fifteen days from the effective date of this act, the commissioner of taxation and finance may readopt the 2022 appraisal model or models and discount rates for use in 2023, without additional consultation with the New York state energy research and development authority or the New York state assessors association, and without soliciting or considering additional public comments.

2. The appraisal model or models and discount rates developed pursuant to section 575-b of the real property tax law shall not apply to the assessed value for any solar or wind energy projects in the county of Lewis already in existence on the effective date of this act.

§ 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after the effective date of part N of chapter 59 of the laws of 2023.

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

LBD05557-01-5