STATE OF NEW YORK

5871

2025-2026 Regular Sessions

IN ASSEMBLY

February 24, 2025

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

AN ACT to amend the real property tax law, in relation to disclosing and publishing information relating to the use or non-use of computer assisted mass appraisal systems or other statistical formulae or computer software to assess or adjust real property tax

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 571 to read as follows:

§ 571. Transparency in statistical assessment methods. 1. Any assessment unit or consolidated assessment unit that uses a computer assisted mass appraisal system or other statistical formula or computer software at any step during the assessment of taxes on real property pursuant to this chapter shall publish at least annually on such assessing unit's or consolidated assessing unit's website:

a. The statistical formula or formulae, code, or script used to determine, inform, or adjust assessments, if any, including a description of each variable contained therein and the sources of data utilized for each such variable;

b. A written description of the methodology underlying each statistical formula, code, or script, including how such calculations are used to determine, inform, or adjust assessments; and

c. Information regarding the computer software or computer assisted mass appraisal system used for the last assessment year, including the length of time such software or system has been used, and the cost and terms of the contract, if any, for the license to use such software.

2. In any assessing unit or consolidated assessing unit that does not use any computer assisted mass appraisal system or other statistical formula or computer software at any step during the assessment of taxes on real property, such assessing unit or consolidated assessing unit

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

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shall publish annually on its website a verification to such effect and an explanation of the methods used to assess taxes on real property pursuant to this chapter.

§ 2. This act shall take effect on the ninetieth day after it shall have become law.