STATE OF NEW YORK

5474

2025-2026 Regular Sessions

IN SENATE

February 21, 2025

Introduced by Sen. COMRIE -- 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:

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. 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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