# CHAPTER 959

AN ACT in relation to the assessment and taxation of real property, constituting chapter fifty-a of the consolidated laws

Became a law April 23, 1958, with the approval of the Governor.

Passed, by a majority vote, three-fifths being present

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

## REAL PROPERTY TAX LAW


Article 1. Short title; definitions.
2. State board.
3. Taxable real property and standard of assessment.
4. Exemptions.
5. Assessment procedure.
6. Assessment of special franchises.
7. Judicial review.
8. County equalization.
9. Levy and collection of taxes.
11. Procedures for enforcement of collection of delinquent taxes.
12. State equalization.
12-A. Special state equalization ratios for computing constitutional tax and debt limitations for cities of one hundred twenty-five thousand or more.
12-B. Special State Equalization ratios for computing constitutional debt limitations for city school districts.
13. Special provisions relating to school districts.
14. Special provisions relating to villages.
15. Special provisions relating to certain assessing units.
15-A. County and state assessment services.
15-B. State aid for improved real property tax administration.
15-C. Systems of real property tax administration utilizing electronic data processing.
16. Consolidated assessing units.
18. Preservation of class share of taxes in municipal corporations except counties within a city, included within the boundaries of a special assessing unit and

limitation on increases in assessments therein.
19. Preservation of class share of taxes other than in special assessing units.
19-a. Special deferments and installment payments during the covid-19 state of emergency.
20. Construction; laws repealed; effective date.