§ 104. Electronic real property tax administration. 1. Notwithstanding any provision of law to the contrary, the commissioner is hereby authorized to establish standards for electronic real property tax administration (E-RPT). Such standards shall set forth the terms and conditions under which the various tasks associated with real property tax administration may be executed electronically, dispensing with the need for paper documents. Such tasks shall include any or all of the following:

(a) The filing of exemption applications;

(b) The filing of petitions for administrative review of assessments;

(c) The filing of petitions for judicial review of assessments;

(d) The filing of applications for administrative corrections of errors;

(e) The issuance of statements of taxes;

(f) The payment of taxes, subject to the provisions of sections five and five-b of the general municipal law;

(g) The provision of receipts for the payment of taxes;

(h) The issuance of taxpayer notices required by law, including sections five hundred eight, five hundred ten, five hundred ten-a, five hundred eleven, five hundred twenty-five and five hundred fifty-one-a through five hundred fifty-six-b of this chapter; and

(i) The furnishing of notices and certificates under this chapter relating to state equalization rates, residential assessment ratios, special franchise assessments, railroad ceilings, taxable state lands, advisory appraisals, and the certification of assessors and county directors or real property tax services, subject to the provisions of subdivision five of this section.

2. Such standards shall be developed after consultation with local government officials, the office of court administration in the case of standards relating to petitions for judicial review of assessments, and the office of the state comptroller in the case of standards relating to payments or taxes and the issuance of receipts therefor.

3. (a) Taxpayers shall not be required to accept notices, statements of taxes, receipts for the payment of taxes, or other documents electronically unless they have so elected. Taxpayers who have not so

elected shall be sent such communications in the manner otherwise provided by law.

(b) The governing board of any municipal corporation may, by local law, ordinance or resolution, determine that it is in the public interest for such municipal corporation to provide electronic real property tax administration. Upon adoption of such local law, ordinance or resolution, such municipal corporation shall comply with standards set forth by the commissioner.

(c) The standards prescribed by the commissioner pursuant to this section relating to communications with taxpayers shall provide for the collection of electronic contact information, such as e-mail addresses and/or social network usernames, from taxpayers who have elected to receive electronic communications in accordance with the provisions of this section. Such information shall be exempt from public disclosure in accordance with section eighty-nine of the public officers law.

4. When a document has been transmitted electronically in accordance with the provisions of this section and the standards adopted by the commissioner hereunder, it shall be deemed to satisfy the applicable legal requirements to the same extent as if it had been mailed via the United States postal service.

5. (a) On and after January first, two thousand twenty, whenever the commissioner is obliged by law to mail a notice of the determination of a tentative state equalization rate, tentative special franchise assessment, tentative assessment ceiling or other tentative determination of the commissioner that is subject to administrative review, the commissioner shall be authorized to furnish the required notice by e-mail, or by causing it to be posted on the department's website, or both, at his or her discretion. When providing notice of a tentative determination by causing it to be posted on the department's website, the commissioner also shall e-mail the parties required by law to receive such notice, to inform them that the notice of tentative determination has been posted on the website. Such notice of tentative determination shall not be deemed complete unless such emails have been sent. Notwithstanding any provision of law to the contrary, the commissioner shall not be required to furnish such notices by postal

mail, except as provided by paragraphs (d) and (e) of this subdivision.

(b) When providing notice of a tentative determination by e-mail or posting pursuant to this subdivision, the commissioner shall specify an e-mail address to which complaints regarding such tentative determination may be sent. A complaint that is sent to the commissioner by e-mail to the specified e-mail address by the date prescribed by law for the mailing of such complaints shall be deemed valid to the same extent as if it had been sent by postal mail.

(c) When a final determination is made in such a matter, notice of the final determination and any certificate relating thereto shall be furnished by e-mail or by a website posting, or both at the commissioner's discretion, and need not be provided by postal mail, except as provided by paragraphs (d) and (e) of this subdivision. When providing notice of a final determination by website posting, the commissioner also shall e-mail the parties required by law to receive such notice, to inform them that the notice of final determination has been posted on the website. Such notice of final determination shall not be deemed complete unless such emails have been sent.

(d) If an assessor has advised the commissioner in writing that he or she prefers to receive the notices described in this subdivision by postal mail, the commissioner shall thereafter send such notices to that assessor by postal mail, and need not send such notices to that assessor by e-mail. The commissioner shall prescribe a form that assessors may use to advise the commissioner of their preference for postal mail.

(e) If the commissioner learns that an e-mail address to which a notice has been sent pursuant to this subdivision is not valid, and the commissioner cannot find a valid e-mail address for that party, the commissioner shall resend the notice to the party by postal mail. If the commissioner does not have a valid e-mail address for the party at the time the notice is initially required to be sent, the commissioner shall send the notice to that party by postal mail.

(f) On or before November thirtieth, two thousand nineteen, the commissioner shall send a notice by postal mail to assessors, to chief executive officers of assessing units, and to owners of special franchise property and railroad property, informing them of the provisions of this section. The notice to be sent to assessors shall include a copy of the form prescribed pursuant to paragraph (d) of this

subdivision.

(g) As used in this subdivision, the term "postal mail" shall mean mail that is physically delivered to the addressee by the United States postal service.