§ 1573. State assistance for the maintenance of a system of improved real property tax administration. 1. State assistance shall be paid to an assessing unit or a county assessing on behalf of an assessing unit, upon determination by the commissioner that: (a) the assessing unit has satisfied standards of quality assessment administration, as established by the commissioner pursuant to regulations promulgated by the commissioner, subject to the approval of the director of the budget and has implemented a revaluation pursuant to an approved plan as provided in this subdivision;

(b) the revaluation is at one hundred percent of value; however, in special assessing units the revaluation or update of assessments must be at a uniform percentage of value for each class;

(c) the revaluation was implemented pursuant to a plan, approved pursuant to the rules of the commissioner, of not less than four years that provides, at a minimum, for a revaluation in the first and last year of such plan, but in no case less than once every four years, and for inventory data to be collected at least once every six years;

(d) the assessing unit has adopted a taxable status date subject to the provisions of section three hundred two of this chapter, and has adopted a valuation date subject to the provisions of section three hundred one of this chapter;

(e) the assessing unit has provided a set of supporting valuation documents and files to the commissioner; and

(f) the assessing unit has provided a computer copy of assessment, inventory and sales files in a standardized format to the commissioner.

2. (a) State assistance pursuant to subdivision one of this section shall be payable in an amount not to exceed five dollars per parcel for an assessment roll upon which a revaluation is implemented in accordance with an approved plan, and not to exceed two dollars per parcel for any assessment roll upon which a revaluation is not implemented in accordance with an approved plan. The amount payable on a per parcel basis shall exclude parcels which are wholly exempt or assessed by the commissioner.

(b) Any assessing unit that fails to implement a revaluation as prescribed in an approved plan shall remit to the state the full amount of any state aid received pursuant to this subdivision for the

assessment rolls following the one upon which the most recent revaluation was implemented.

(c) Nothing herein shall be deemed to prevent an assessing unit from withdrawing from an approved plan. Any assessing unit that does so shall only be responsible for remission of per parcel payments for non-revaluation years.

(d) No grant awarded to any individual assessing unit in any given year pursuant to this subdivision shall exceed five hundred thousand dollars.

3. Consolidated, coordinated and county assessment programs. (a) State assistance shall be payable in a one-time payment of up to seven dollars per parcel to each constituent municipality of a consolidated assessing unit created pursuant to section one thousand six hundred two of this chapter, to each assessing unit participating in a coordinated assessment program pursuant to section five hundred seventy-nine of this chapter, and to each assessing unit constituting an entire county that is first established after April first, nineteen hundred ninety-six. State assistance shall also be payable in a one-time payment of up to two dollars per parcel to each assessing unit constituting an entire county that was first established before April first, nineteen hundred ninety-six and that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized subsequent to the nineteen hundred ninety-six calendar year. However, no constituent municipality of a consolidated assessing unit or assessing unit participating in a coordinated assessment program shall be eligible for aid pursuant to this paragraph in excess of one hundred forty thousand dollars, and no county assessing unit shall be eligible to receive payments in excess of the sum of all payments that would otherwise be payable to its municipalities if they were constituent municipalities of a consolidated assessing unit. Upon completion of the first assessment roll produced pursuant to either section five hundred seventy-nine or section one thousand six hundred two of this chapter, produced by a county assessing unit first established before April first, nineteen hundred ninety-six and that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized

subsequent to the nineteen hundred ninety-six calendar year, or produced by a county assessing unit established after April first, nineteen hundred ninety-six, such assessing unit or assessing units may apply to the commissioner for assistance pursuant to this paragraph. Any assessing unit or municipality having received state assistance pursuant to this paragraph in one year shall not be eligible to receive such state assistance in another year.

(b) Where an assessing unit or assessing units have implemented a revaluation or an update upon the first assessment roll produced pursuant to either section five hundred seventy-nine or one thousand six hundred two of this chapter, or subsequent to becoming a county assessing unit first established after April first, nineteen hundred ninety-six, or in the case of a county assessing unit that was first established before April first, nineteen hundred ninety-six that has completed a revaluation or an update implemented on an assessment roll having assessments at one hundred percent of value and finalized subsequent to the nineteen hundred ninety-six calendar year, such assessing unit or assessing units may also make application and qualify for state assistance as provided in subdivision two of this section.

(c) If a consolidated assessing unit or a coordinated assessment program should be expanded after state assistance pursuant to paragraph (a) of this subdivision has been paid to the assessing units participating in the original program, additional state assistance shall be payable only to the assessing unit or units to be added to the program, and only upon satisfactorily producing the first assessment roll or rolls completed after the assessing unit or units have been so added.

(d) Termination of or withdrawal from a program. If an assessing unit, after having received state assistance pursuant to paragraph (a) of this subdivision, reverts to separate assessment within ten years after the receipt of such aid, such assessing unit shall remit to the state a prorated portion of the aid received, except that in the case of a county assessing unit, if a city or town therein reverts to separate assessment within ten years after the county's receipt of such aid, the county shall remit to the state a prorated portion of the aid received.

3-a. Optional county services. When a county has entered into an

agreement with one or more assessing units pursuant to section fifteen hundred thirty-seven of this chapter to provide appraisal services, exemption services or assessment services to an assessing unit, or pursuant to paragraph (e) of subdivision three of section fifteen hundred thirty-two of this chapter to provide data collection, sales verification, or other assessment-related services to an assessing unit, state assistance may be payable in a one-time payment of up to one dollar per parcel to such county, subject to appropriation by the legislature.

4. Upon approval of an application for state assistance pursuant to this section, the commissioner shall compute, apportion and certify to the state comptroller the amounts payable. Such state assistance shall be payable on the audit and warrant of the state comptroller on vouchers certified or approved as prescribed by law out of moneys appropriated by the legislature for such purpose.

In no event shall aid be granted to an assessing unit which fails to meet the criteria set forth in subdivision one of this section, with respect to the assessment year for which the application is made. However, an assessing unit which implements a revaluation or update of assessments for an assessment roll finalized on or after the first day of January, nineteen hundred ninety-six will be presumed to satisfy the assessment uniformity standards for the year of the implementation of the revaluation or update and the two succeeding years.

5. Valuation data and the assessment, inventory and sales files furnished to the commissioner pursuant to subdivision one of this section shall become available to the commissioner for both the improvement of real property tax administration and to fund state and local real property tax administration.