**§ 201. Assumption of responsibilities by the department of taxation and finance.** 1. On and after the effective date of this section, the functions, powers and duties of the state board of real property services as formerly established by this chapter shall be considered functions, powers and duties of the commissioner of taxation and finance, except to the extent provided by section two hundred-a of this article.

2. On and after the effective date of this section, the functions, powers and duties of the office of real property services as formerly established by this chapter shall be considered functions, powers and duties of the commissioner of taxation and finance.

3. Notwithstanding any other provision of law, rule, or regulation to the contrary, upon the transfer of functions from the office of real property services to the department of taxation and finance pursuant to this section, all employees of the office of real property services substantially engaged in the performance of the transferred functions shall be transferred to the department of taxation and finance. Employees transferred pursuant to this section shall be transferred without further examination or qualification and shall retain their respective civil service classifications, status and collective bargaining unit designations and collective bargaining agreements.

4. All books, papers, and property of the office of real property services shall be delivered to the commissioner. All books, papers, and property of the office of real property services shall continue to be maintained by the department.

5. For the purpose of succession of all functions, powers, duties and obligations transferred and assigned to, devolved upon and assumed by it pursuant to this section, the department shall be deemed and held to constitute the continuation of the office of real property services.

6. Any business or other matter undertaken or commenced by the state board of real property services, the office of real property services or the executive director thereof pertaining to or connected with the

functions, powers, obligations and duties hereby transferred and assigned to the commissioner or the department and pending on the effective date of this section, may be conducted and completed by the commissioner or the department in the same manner and under the same terms and conditions and with the same effect as if conducted and completed by the state board of real property services, the office of real property services or its executive director.

7. (a) All rules, regulations, acts, orders, determinations, and decisions of the state board of real property services or the office of real property services, in force at the time of such transfer and assumption, shall continue in full force and effect as rules, regulations, acts, orders, determinations and decisions of the department until duly modified or abrogated by the commissioner or the department.

(b) All acts, orders, determinations, and decisions of the state board of real property services pertaining to the functions and powers provided in section two hundred-a of this article shall continue in full force and effect as acts, orders, determinations and decisions of the state board of real property tax services.

8. Whenever the state board of real property services, the office of real property services or its executive director is referred to or designated in any law, contract or document pertaining to the functions, powers, obligations and duties hereby transferred to and assigned to the commissioner or the department, such reference or designation shall be deemed to refer to the commissioner or department, as applicable or indicated by the context.

9. No existing right or remedy of any character shall be lost, impaired or affected by any provisions of this section.

10. No action or proceeding pending on the effective date of this section, brought by or against the state board of real property services, the office of real property services or its executive director shall be affected by any provision of this section, but the same may be prosecuted or defended in the name of the commissioner or the

department. In all such actions and proceedings, the commissioner, upon application of the court, shall be substituted as a party.

11. All appropriations or reappropriations made to the office of real property services to the extent of remaining unexpended or unencumbered balance thereof, whether allocated or unallocated and whether obligated or unobligated, are hereby transferred to and made available for use and expenditure by the department subject to the approval of the director of the budget for the same purposes for which originally appropriated or reappropriated and shall be payable on vouchers certified or approved by the commissioner on audit and warrant of the comptroller.

12. All assets and liabilities of the office of real property services are hereby transferred to and assumed by the department.