§ 523-b. Assessment review commission. 1. The county of Nassau acting through its local legislative body is hereby authorized and empowered to adopt the following as an alternative to section five hundred twenty-three of this title.

2. (a) There shall be an assessment review commission to consist of nine commissioners who shall be appointed by the county executive subject to approval of the legislature, for a term of five years except as specified in paragraph (c) of this subdivision. One commissioner shall be designated chairman and shall serve for a term of three years. Each commissioner shall have at least five years business experience in the field of real estate or real estate law or experience in a public agency or municipal department and shall attend such training courses as shall be prescribed by the commissioner pursuant to section five hundred twenty-three of this title. No more than six commissioners shall at any one time be enrolled voters of the same political party.

(b) The members of the board of assessment review serving immediately prior to the creation of the assessment review commission shall be appointed to initial terms as commissioners of the assessment review commission.

(c) The terms of the nine commissioners first appointed pursuant to this section shall be two members for one year, two members for two years, two members for three years, two members for four years, and one member for five years.

(d) The assessment review commission shall be charged with the duty of reviewing and correcting all assessments of real property made pursuant to the provisions of title one of this article.

(e) The compensation for the commissioners of the assessment review commission shall be determined and fixed by resolution of the local legislative body.

3. (a) Every commissioner shall exercise such other powers and duties as the chairman may from time to time assign to such commissioner. The chairman may, at his or her discretion, permit individual commissioners to hear and determine complaints filed in accordance with this section.

(b) Such commission shall recommend to the local legislative body any necessary regulations of the commission, the rules of procedure of the

commission and rules for conduct of the commission not inconsistent with the provisions of this chapter. The local legislative body shall adopt any such rules and regulations as it deems necessary.

(c) The commission shall have the power, within the limits of the appropriation made by the local governing body, to employ or contract with such appraisers and other employees as may be necessary in the performance of the duties of the commission. However, any contract which exceeds a term of one year or is for an amount in excess of twenty-five thousand dollars shall be subject to such approval as the local legislative body shall deem to be necessary. Similarly, no person, firm or entity shall be awarded any contracts the aggregate amount of expenditures under which exceeds one hundred thousand dollars over any one year period without such prior approval.

(d) Commissioners and others appointed to the assessment review commission shall be required to disclose on a form prescribed by the commissioner any direct or indirect interest in a property for which a complaint has been filed. Such disclosure shall be filed with the chairman of the board of assessors of the taxing district for which they serve, on or before the date when the commission submits the statement of assessment changes pursuant to subdivision three of section five hundred twenty-five of this title. Any member of a commission who knowingly and intentionally fails to disclose such interest shall be subject to a civil fine of two hundred fifty dollars for each such omission with respect to property for which a complaint has been filed. The chairman of the board of assessors of the assessing unit may recover in the name of such assessing unit in a civil action commenced in any court of competent jurisdiction such civil penalty in addition to any actual damages incurred by the assessing unit. Any recovery shall be deposited to the general fund of the assessing unit. For purposes of this subdivision, a member of the assessment review commission shall be deemed to have a direct or indirect interest in any property for which a complaint has been filed when the member, spouse, or any of his or her minor children:

(i) is the owner of such property; or

(ii) is an officer, director, partner or employee of an entity which is an owner or lessee of such property; or

(iii) is an officer, director, partner or associate of a law firm or

real estate firm which has a financial interest with the owner or lessee of such property; or

(iv) legally or beneficially owns or controls stock of a corporation which is an owner or lessee of such property, provided, however, ownership of stock shall not constitute an interest where such stock is listed on a major stock exchange or is sold on the over the counter market and the value thereof is less than ten thousand dollars.

4. The assessment review commission may appoint a secretary who shall perform such confidential duties and such other duties as are necessary to enable the assessment review commission to properly and efficiently carry out the provisions of this title. All appraisal support personnel shall have a minimum of three years of professional appraisal experience. The compensation of the secretary and such appraisal support personnel shall be fixed by the local legislative body.

5. The chairman, a commissioner or their representatives may, when accompanied by the petitioner, enter upon real property and into buildings and structures upon notice by certified or registered mail to the petitioner, after the filing of the complaint in accordance with this section, to ascertain the character of the property. The chairman or commissioner may designate persons to act on the commission's behalf for the purposes of this subdivision. The willful failure, neglect or refusal by the person whose real property is assessed, or his or her agent or representative, to permit such entry upon real property and into buildings and structures may, in the discretion of the commission, result in the denial of the complaint filed with the commission thereby denying administrative review and relief.

6. Application for correction of assessment for taxation. (a) During the period from January second through March first, any person or corporation claiming to be aggrieved by the assessment of real estate may apply for correction of such assessment. Such application shall be duly verified by a person having personal knowledge of the facts stated therein, provided that if the application is signed by someone other than the person or an officer of the corporation claiming to be aggrieved, the application must be accompanied by a duly executed power

of attorney or authorization or as otherwise prescribed by the rules and regulations of the commission.

(b) The grounds for reviewing an assessment shall be as prescribed in subdivision two of section five hundred twenty-four of this title.

(c) The application with respect to an assessment shall be on state approved forms prescribed by the commission, and shall contain an estimate of the value of the property, a statement specifying the grounds for review, and the reduction in assessed valuation or taxable assessed valuation or change in class designation or allocation of assessed valuation sought. Any form prescribed by the commission shall be available not less than ninety days prior to the publication of the tentative assessment roll. The commission shall allow the correction of errors and omissions in otherwise duly completed applications, including applications made on state prescribed or approved forms other than the forms currently prescribed by the commission.

(d) The filing of a completed application in the manner and form adopted shall be a prerequisite to the review by the commission and to the review of a final determination of the commission as provided in this section. Where an application is determined to be defective, the commission shall notify the applicant of such defect or defects, and provide him or her with the opportunity to cure such defect or defects within thirty-five days from the date of the mailing of the notice. If the defects are not cured after the expiration of such thirty-five day period, the defective application shall be dismissed by the commission thereby denying administrative review and relief.

(e) For income producing real property, when an application is submitted by an applicant for correction of assessment for taxation, all income received or accrued and all expenses paid or incurred in the real estate operation of the property, shall be submitted and filed as prescribed by the rules of the commission. Such statements with respect to income received or accrued and expenses paid or incurred shall be provided as a condition precedent to a review of the application. If no such statement is provided with the application, the commission shall not grant a hearing or make an adjustment to the assessment for any years under review otherwise than in accordance with the provisions of this article. The failure to provide such statements may in the discretion of the commission result in a dismissal of the application

thereby denying administrative review and relief.

(f) The commission may provide for electronic filing of applications. An application shall be timely filed if on or before the date specified in paragraph (a) of this subdivision it is delivered or mailed to the office of the commission or transmitted by electronic means adopted by the commission.

(g) For purposes of this section, the "applicant" shall be the owner or other person aggrieved by the assessment. Whenever the commission is to provide a notice to the applicant it shall provide such notice to the attorney for the applicant if the applicant is represented by counsel or, if not so represented, then to the applicant or an agent designated in the application. The commission may, with the consent of the applicant or the applicant's attorney or agent, transmit notices and accept responses to notices by electronic means, in which event references in this section to mailing of notices or receiving responses to notices shall be deemed to include transmission by such electronic means.

(h) For purposes of this section, any application, notice or response made by mail shall be deemed made when mailed, as evidenced by the postmark, and any application, notice or response made by electronic means adopted by the commission shall be deemed made when transmitted. The term "mail" shall include delivery by a designated delivery service, as defined in this paragraph, and the term "postmark" shall include any date recorded or marked by such service in the manner described in section seventy-five hundred two of the internal revenue code. The term "designated delivery service" shall mean a delivery service designated by the secretary of the treasury of the United States pursuant to section seventy-five hundred two of the internal revenue code, subject to any withdrawals and additions made pursuant to subparagraph (A) of paragraph two of subsection (a) of section six hundred ninety-one of the tax law.

7. (a) The commission shall meet throughout the year and may reasonably compel the attendance of witnesses, administer oaths or affirmations and examine applicants and other witnesses under oath. If the person whose real property is assessed, or his or her agent or representative, shall willfully neglect or refuse to attend and be so

examined, or to answer any question put to him or her relevant to the application or assessment, such person shall not be entitled to any reduction of the assessment subject to the application. Minutes of the examination of every person examined upon the hearing of any application for correction shall be taken and filed with the commission. The authorized representative of the board of assessors shall have the right to be heard on any application for correction and his or her remarks with respect to any application for correction shall be recorded in the minutes of the commission. All oral and written testimony taken by the commission, by a commissioner, or by an employee of the commission authorized to take testimony on applications shall constitute part of the record of the proceedings upon an assessment. The commission may act on applications and make determinations on assessments as a body or through a commissioner or hearing officer authorized by the commission. As used in this section, "commission" shall mean, as appropriate, the assessment review commission or a commissioner or hearing officer authorized by the assessment review commission to act pursuant to this section.

(b) The commission shall determine the final assessed valuation or taxable assessed valuation, or the actual assessment or transition assessment, or the proper class designation of the real property of each applicant. The final assessed valuation or taxable assessed valuation of real property may be the same as or less than the original assessment or, if determined to be unlawful, the same shall be ordered stricken from the roll or where appropriate entered on the exempt portion of the roll. If it is determined that the real property is misclassified, the correct class designation or allocation of assessed valuation shall be entered on the roll by the board of assessors.

* 8. The final determination of the commission upon applications for the correction of an assessment already heard shall be rendered not later than the tenth day of March in the year following the year in which the tentative assessment roll is published, or such later date as may be permitted by the board of assessors, in order that the final assessment roll may be prepared for publication on the first business day in April; provided, however, that the commission may continue to take testimony and render determinations on applications subsequent to March tenth. The board of assessors, upon receipt of such determination,

shall correct its assessment rolls. The receiver of taxes of any town in which the property is situated shall issue corrected tax bills in accordance with such determination within thirty days after entry of a final determination by the commission.

* NB Effective until June 30, 2028

* 8. The final determination of the commission upon applications for the correction of an assessment already heard shall be rendered not later than the tenth day of March in the year in which the tentative assessment roll is published, or such later date as may be permitted by the board of assessors, in order that the final assessment roll may be prepared for publication on the first business day in April; provided, however, that the commission may continue to take testimony and render determinations on applications subsequent to March tenth. The board of assessors, upon receipt of such determination, shall correct its assessment rolls. The receiver of taxes of any town in which the property is situated shall issue corrected tax bills in accordance with such determination within thirty days after entry of a final determination by the commission.

* NB Effective June 30, 2028

9. Pursuant to subdivision eight of this section, the commission may determine the issues relating to the grievance and resolve the current and the immediately previous two tax years' outstanding assessments challenges in accordance with this article and may enter into stipulations and, where necessary, judgments with notice of entry in settlement of such challenges. If the tax shall have been paid, the county treasurer is authorized to refund any excess tax paid, with interest thereon. A determination of the commission shall have the same effect as an order of a court of competent jurisdiction for purposes of any act authorizing the issuance of debt instruments for the financing of tax refunds.

10. On or before April first, each year the commission shall mail to each applicant, who has filed an application for the correction of the assessment, a notice of the commission's determination of such applicant's assessment. Such notice shall also contain the statement as to the final determination of the assessment review commission, or a

statement that the commission has not yet made a determination as to the final assessed valuation which shall be made as soon as the petitioners application is reviewed or heard. If the applicants property is a property defined in subdivision one of section eighteen hundred two of this chapter as "Class 1", the commissions determination shall contain the statement: "If you are dissatisfied with the determination of the Assessment Review Commission and you are the owner of a one, two or three family residential structure or residential real property not more than three stories in height held in condominium form of ownership, provided that no dwelling unit therein previously was on an assessment roll as a dwelling unit in other than condominium form of ownership, and you reside at such residence, you may seek judicial review of your assessment either under title one of article seven of the real property tax law or under small claims assessment review law provided by title one-A of article seven of the real property tax law." Such notice shall also state that the last date to file petitions for judicial review and the location where small claims assessment review petitions may be obtained.

Each applicant that has filed an application of a property as defined in subdivision one of section eighteen hundred two of this chapter as "Class 2", "Class 3" or "Class 4", shall receive a notice as to the final determination of the assessment review commission or a statement that the commission has not yet made a determination as to the final assessed valuation which shall be made as soon as the petitioners application is reviewed or heard. Such applicants determinations shall contain the statement: "If you are dissatisfied with the determination of the Assessment Review Commission you may seek judicial review of your assessment under title one of article seven of the real property tax law." Such notice shall also state the last date to file petitions for judicial review. A final determination when rendered shall contain the same statement. Failure to mail any such notice or failure of the applicant to receive the same shall not affect the validity of the assessment.

11. A proceeding to review or correct on the merits any final determination of the assessment review commission may be had as provided

by law, and if brought to review a determination mentioned in subdivision seven of this section must be commenced on or before the last business day of April after final completion and filing of the assessment roll containing such assessment, as provided in appropriate provisions of this chapter or within thirty days after notice of a final determination has been made and sent to the applicant.

12. If any part or provision of this section or the application thereof to any person, entity or circumstance shall be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to that part, provision or application of this section directly involved in the controversy for which such judgment was rendered and shall not be deemed to affect or impair the validity of the remainder of this section to the application thereof to other persons, entities or circumstances.