§ 574. Information to be furnished by recording officers and assessors. 1. On or before the fifteenth day of each month, the county recording officer or such other officer or agency as may be designated by the county legislative body shall furnish to the assessors of each assessing unit in the county, to the county equalization agency through the office of the county director of real property tax services and to the commissioner a report showing all transfers during the preceding calendar month of real property situated wholly or partly within such assessing unit. Such report shall include transfers of real property or interests in real property to the state by appropriation. It shall be the duty of the state at the time of filing a copy of a description and map of property or interests therein being acquired by appropriation in the office of the duly designated county recording officer, to deliver to and leave with said recording officer a duplicate paper copy thereof. The said county recording officer or another duly designated officer or agency shall include said duplicate copy of the description and map with his said monthly report to the assessors. Such reports shall be made in a form and manner approved by the commissioner and shall contain such information as the commissioner shall prescribe by regulation including (a) the mailing address of the new owner; (b) the tax billing address, if different from the owner; (c) the appropriate tax map designation, if any; (d) a statement of the full sales price as required by section three hundred thirty-three of the real property law; (e) a statement whether the parcel is in an agricultural district and, if so, whether a disclosure notice has been provided pursuant to section three hundred thirty-three-c of the real property law and section three hundred ten of the agriculture and markets law; (f) a statement whether the property described in such deed is the entire parcel owned by the transferor or transferors; (g) a statement that in the event the parcel conveyed by such deed is a portion of the parcel owned by the transferor or transferors, the city, town or village in which such property is situated has a planning board or other entity empowered to approve subdivisions; (h) a statement that in the event such parcel conveyed by such deed is a portion of the parcel owned by the transferor or transferors and the city, town or village in which said property is located has an entity that is empowered to approve subdivisions and: (i) the parcel conveyed by such deed is not subject to such subdivision

approval, and (ii) the parcel is subject to subdivision approval and has been approved by the respective city, town or village planning board or other entity empowered to approve subdivisions. Where the assessor receives a report of a transfer occurring after taxable status date and at least thirty-five days prior to the last date prescribed by law for the annexation of the warrant to the assessment roll, including a warrant for the collection of school district or village taxes, the assessor shall notify the appropriate collecting officer no later than the thirtieth day preceding such last date for such annexation. Such notification shall be in any mutually agreeable format and shall include the names of the new owners, mailing addresses, tax billing addresses and tax map designations contained in the transfer report. Where the assessor receives a report of a transfer occurring after the thirty-fifth day preceding such annexation, the assessor shall notify the appropriate collecting officer within ten days of the receipt thereof; provided, however, that where the assessor receives such report less than five days prior to the expiration of the warrant or after the expiration of the warrant of the appropriate collecting officer, the assessor shall notify the appropriate officer charged by law with the enforcement of delinquent taxes. Such notification shall be in any mutually agreeable format and shall include the names of the new owners, mailing addresses, tax billing addresses and tax map designations contained in the transfer report. The assessor shall also be authorized to send a notice of increased assessment pursuant to section five hundred ten of this chapter to the new owner of real property appearing on the transfer report. In the event that there are no such transfers in an assessing unit, the report shall so indicate. Such reports to the assessors shall be in the number prescribed by the commissioner. The commissioner may require, by regulation, that the report may be copied and sent to designated officers.

2. Within fifteen days after receiving such reports, the assessors of all assessing units shall transmit notice of any errors contained therein to the commissioner and assessors of cities and towns shall transmit notice of any such errors to the county equalization agency through the office of the county director of real property tax services. The commissioner may require such other additional information relating

to real property transfers as may be necessary for the performance of its duties pursuant to this chapter.

3. The county recording officer, or such other officer or agency as the board of supervisors may designate to carry out the provisions of this section, shall not be required to furnish such reports of transfers to the assessors of any city where such reports are prepared and furnished to such city assessors by an officer or agency of the city.

5. Data collected pursuant to this section or section three hundred thirty-three of the real property law shall be made available for public inspection or copying in accordance with rules promulgated by the commissioner, except that where the commissioner and the department of taxation and finance have developed a combined process for collecting data pursuant to paragraph viii of subdivision one-e of section three hundred thirty-three of the real property law, any data so collected which is not required to be furnished to the commissioner by statute or by the commissioner's rules shall not be subject to inspection or copying.