§ 730. Procedure to review small claims. 1. The chief administrator of the courts shall establish a small claims assessment review program in the supreme court. An owner of real property claiming to be aggrieved by an assessment on real property on the ground that such assessment is unequal or excessive may file a petition for review pursuant to this article provided that:

(a) the property owner shall have first filed a complaint pursuant to section five hundred twenty-four or section fourteen hundred eight of this chapter or the provisions of a local law or charter providing for administrative review of assessments;

(b) the property is: (i) improved by a one, two or three family owner-occupied structure used exclusively for residential purposes other than property subject to the assessment limitations of section five hundred eighty-one of this chapter and article nine-B of the real property law or (ii) the property is unimproved and is not of sufficient size as determined by the assessing unit or special assessing unit to contain a one, two or three family residential structure;

(c) the equalized value of the property does not exceed four hundred fifty thousand dollars or, in the event such equalized value exceeds four hundred fifty thousand dollars, the total assessment reduction requested does not exceed twenty-five percent of the assessed value of the property; and

(d) the petition shall not request an assessment lower than that requested in the complaint filed pursuant to section five hundred twenty-four or fourteen hundred eight of this chapter or the provisions of a local law or charter providing for administrative review of assessments.

For the purpose of this section, the equalized value of the property shall equal the assessed value of the property divided by the most recent equalization rate or, in the case of a special assessing unit, the most recent class one ratio, when established. In the event there has been a material change in the level of assessment the special equalization rate shall be used to determine the equalized value of the property.

An owner of real property who qualifies under paragraphs (a) through

(d) of this subdivision shall also include:

(i) a person or persons whose real property is held in trust solely for the benefit of such person or persons if the property serves as the primary residence of such person or persons and the trust which holds title to the property was lawfully created to hold title solely for estate planning and asset protection purposes; and

(ii) a person or persons who reside in real property which is owned by a limited partnership if the property serves as the primary residence of such person or persons and said limited partnership does not engage in any commercial activity, was lawfully created to hold title solely for estate planning and asset protection purposes and the partner or partners who primarily reside thereon personally pay all of the real property taxes and other costs associated with the property's ownership.

2. Upon determining any such complaint every real property tax board of assessment review shall inform every owner of one, two or three family owner-occupied residential real property in writing of the right to small claims assessment review in the manner provided by subdivision four of section five hundred twenty-five of this chapter. Such notice shall specify the last date on which petitions must be filed and the location where small claims assessment review forms may be obtained. The petition form for small claims assessment review shall be provided to such property owner, upon request, at no cost in accordance with the rules promulgated pursuant to section seven hundred thirty-seven of this title.

3. The petition for review pursuant to this title shall be filed within thirty days after the completion and filing of the final assessment roll containing such assessment or, in a city with a population of one million or more, before the twenty-fifth day of October following the time when the determination sought to be reviewed was made, in accordance with the rules promulgated pursuant to section seven hundred thirty-seven of this title. A fee of thirty dollars shall be paid upon filing of each petition, which shall be the sole fee required for petitions filed pursuant to this title. The county clerk of each county outside the city of New York shall retain five dollars of each filing fee and shall pay the balance of each fee to the state

commissioner of taxation and finance as provided in paragraph (e) of subdivision two of section thirty-nine of the judiciary law. For the purposes of this section an assessment roll shall not be considered finally completed and filed until the last day provided by law for the filing of such assessment roll or until notice thereof has been given as required by law, whichever is later. Failure to file the petition within such time shall constitute a complete defense to the petition and the petition must be dismissed.

4. The petition form for small claims assessment review shall be prescribed by the office of court administration after consultation with the commissioner. Such form shall require the petitioner to set forth his name, address and telephone number, a description of the real property for which small claims assessment review is sought, the name of the assessing unit having made the assessment, the amount of the assessment and of the reduction in assessed valuation or taxable assessed valuation requested, each tax district which utilizes such assessment and the tax rate or adjusted tax rate of each tax district or consolidated tax rate, if applicable, a concise statement of the ground or grounds upon which review is sought and any such other information as may be required by the office of court administration.

5. No petition for small claims assessment review shall relate to more than one parcel of real property.

6. The petition may be made by a person who has knowledge of the facts stated therein and who is authorized in writing by the property owner to file such petition. Such written authorization must be made a part of such petition and bear a date within the same calendar year during which the complaint is filed.

7. Commencement of a proceeding under this article shall not stay the proceedings of the assessors or other persons against whom the proceeding is maintained or to whom the assessment is delivered, to be acted upon according to law.

8. The petitioner shall mail a copy of the petition within ten days

from the date of filing with the clerk of the supreme court to: (a) the clerk of the assessing unit named in the petition, or if there be no such clerk, then to the officer who performs the customary duties of that official, or to the president of the tax commission in a city with a population of more than one million and having a tax commission; (b) the assessor or chairman of the board of assessors of the assessing unit named in the petition; (c) the clerk of any school district, except a school district governed by the provisions of article fifty-two of the education law, within which any part of the real property on which the assessment to be reviewed is located, or if there be no clerk or the clerk's name and address cannot be obtained, then to a trustee; (d) the treasurer of any county in which any part of the real property is located; and (e) the clerk of a village which has enacted a local law as provided in subdivision three of section fourteen hundred two of this chapter if the assessment to be reviewed is on a parcel located within such village. Service upon the clerk of the assessing unit or other appropriate official specified in paragraph (a) of this subdivision shall be made by personal delivery or by certified mail, return receipt requested. In the event that service is made by personal delivery, the clerk of the assessing unit or other appropriate person shall provide a receipt for such service to the petitioner stating the date and time of service. Neither the school district, county nor such village shall be deemed to have been made a party to the proceeding.