



Legislation Text

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Int. No. 2412

By Council Members Dromm and Koslowitz

A Local Law to amend the New York city charter, in relation to the application procedure for the correction of assessment for taxation

Be it enacted by the Council as follows:

Section 1. Subdivision b of section 163 of the New York city charter, as amended by local law number 77 for the year 1984, is amended to read as follows:

b. During the time that the books of annual records of the assessed valuation of real estate are open for public inspection, any person or corporation claiming to be aggrieved by the assessed valuation of real estate may apply for correction of such assessment. Such application shall be [duly verified] certified 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 as prescribed by the rules and regulations of the tax commission. The application shall contain the following sentence: "I certify that all statements made on this application are true and correct to the best of my knowledge and belief and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the penal law relevant to the making and filing of false instruments."

§2. Subdivision a of section 164-a of the New York city charter, as amended by local law number 80 for the year 1981, is amended to read as follows:

a. Notwithstanding any other provision of this charter or the administrative code, the tax commission may itself or by a commissioner or assessor authorized by the commission act upon applications for correction

of an assessment of real property assessed at seven hundred fifty thousand dollars or more between the first day of February and the first day of September. Any such application shall specify all income received or accrued and all expenses paid or incurred in the operation of the property during the calendar year preceding the date of application, or during the applicant's last fiscal year preceding the date of the application if the applicant's books and records are maintained on a fiscal year basis for federal income tax purposes which ends six months or more prior to the date of application, or during any part of such calendar or fiscal year in which the property was operated by the applicant, except that where the applicant has not operated the property and is without knowledge of the income and expenses of the operation, it shall [state] certify such facts [under oath] in lieu thereof. In the event that the statement of income and expenses is not filed as part of the application, such certified statement[, when duly verified,] shall be filed prior to the twenty-fifth day of March. Such statement shall also contain the following sentence: "I certify that all statements made herein are true and correct to the best of my knowledge and belief and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the penal law relevant to the making and filing of false instruments."

§2. This local law takes effect 120 days after it becomes law, except that the tax commission shall take such measures as are necessary for the implementation of this local law, including the promulgation of rules, before such date.

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