

Local Law No. 4 of 2023

(A LOCAL LAW ESTABLISHING SUBMITTAL REQUIREMENTS FOR TAX GRIEVANTS)

Section 1. Legislative Intent

The Town Assessor is required to complete an assessment roll on an annual basis. As part of the assessment cycle, property owners have an opportunity to grieve their assessment. Grievants for income-producing properties often submit minimal documentation to support their positions. This leaves the Assessor and Board of Assessment Review in a difficult position since they do not have the documents to properly analyze each claim during the Grievance process.

Section 2. Amendments to the Town Code

The following provisions shall be added to the Town Code:

A. Where real property is income producing property and the owner or its representative filed a grievance with the Board of Assessment Review, the owner shall be required to submit to the Assessor's Office not later than the first day of August, 2023 for those statements due in 2023 and not later than seven (7) days after filing the grievance in all succeeding years, a statement of all income derived from any and all expenses attributable to the operation of such property as follows:

(1) Where the owner's books and records reflecting the operation of the property are maintained on a calendar year basis, the statement shall be for the calendar year preceding the date the statement shall be filed.

(2) Where the owner's books and records reflecting the operation of the property are maintained on a fiscal year basis for federal income tax purposes, the statement shall be for the last fiscal year concluded as of the first day of August for 2023 and the first day of June for all succeeding years preceding the date the statement shall be filed.

(3) Notwithstanding the provisions of paragraphs one and two of this subdivision, where the owner of the property has not operated the property and is without knowledge of the income and expenses of the operation of the property for a consecutive twelve-month period concluded as of the first day of August for 2023 and the first day of June for all succeeding years preceding the date the statement shall be filed, then the statement shall be for the period of ownership.

(4) The Town Assessor may for good cause shown extend the time for filing an income and expense statement by a period not to exceed thirty days.

B. Such statements shall contain the following declaration: "I certify that all information contained in this statement is true and correct to the best of my knowledge and belief. I understand

that the willful making of any false statement of material fact herein will subject me to the provisions of law relevant to the making and filing of false instruments and will render this statement null and void."

C. The form on which such statement shall be submitted shall be prepared by the Town Assessor. The Town Assessor may, by rule, require such statement to be submitted electronically in such form and such manner as the Town Assessor may determine. For good cause, the Town Assessor may waive any rule requiring electronic filing and may permit a statement to be filed in such other manner as the Town Assessor may designate.

D. In the event that the owner of income-producing property files a grievance with the Board of Assessment Review, the owner must file an income and expense statement no later than seven (7) days after filing the grievance in all succeeding years. In the event that the owner of income producing property files a grievance and fails to file an income and expense statement within seven (7) days after filing the grievance, such grievant shall be subject to a penalty in an amount not to exceed three percent (3%) of the assessed value of such income producing property for the current fiscal year.

E. Where an income and expense statement required under the provisions of this section has not been timely filed, the Town may compel by subpoena the production of the books and records of the owner relevant to the income and expenses of the property, and may also make application to any court of competent jurisdiction for an order compelling the owner to furnish the required income and expense statement.

F. As used in this section, the term "income-producing property" means real property owned for the purpose of securing an income from the property itself but shall not include residential property containing three or fewer dwelling units or property classified as Homestead as defined in Article 19 of the Real Property Tax Law.

G. The Town Assessor shall be authorized to promulgate rules and regulations necessary to effectuate the purposes of this section

Section 3. Severability

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 4. Effective date

This local law shall take effect immediately upon filing with the Secretary of State.

**BY ORDER OF THE TOWN BOARD
OF THE TOWN OF CORTLANDT
LAROUÉ ROSE SHATZKIN
TOWN CLERK**

**Adopted May 22, 2023
At a Special Meeting
Held at Town Hall**