



NEW YORK STATE ASSESSORS' ASSOCIATION

2018 LEGISLATIVE AGENDA

SUPPORT LEGISLATION eliminating the so-called “Dark Store Theory.” The “Dark Store Theory”, as it applies in New York State allows assessments, and ultimately the property taxes, of open and going concern big box retail stores to potentially be based on comparable sales of closed, or “dark” big box retail stores. The New York State Assessors’ Association urges The New York State Legislature and Governor to prohibit the use of these “dark store” sales and economic data in the assessment valuation process of occupied and open big box retail stores.

AMMEND NEW YORK STATE TAX LAW SECTION 260

Support legislation to define the process of mortgage tax apportionment. The bill shall amend the process of sharing mortgage tax between more than one municipality to read “the full market value estimates found on the most recent final assessment roll” of a parcel must be utilized not the current assessed value of the property. This amendment would promote the fair and equitable distribution of mortgage tax.

OPPOSE LEGISLATION which will amend New York Real Property Tax Law to establish an energy related public utility mass real property central assessment program. This legislation would allow the State of New York to take over the valuation of utility property which currently is the sole responsibility of the Local Assessor.

AMEND RPTL SECTION 102 (12) (i)

Support legislation to define, include, and memorialize fiber optic cable as part of Outside Plant (Roll Section 6) for assessment purposes, which is consistent with the valuation of fiber optic cable as Special Franchise Property (Roll Section 5).

AMEND RPTL SECTION 581 AND RPL 339-y

Support legislation that will allow, at local option, market-based assessments of real property owned or leased by a Condominium or a Cooperative Corporation, which is converted or constructed on or after January 1, 2019.