CUMULATIVE INDEX

STATUTORY INDEX

Last opinion is 12-35

Agriculture and Markets Law

Section 118
Assessor’s duties (construes law prior to L.1989, c.440) 4- 35

Section 286
Historic Track at Goshen 6-101

Article 25-AA

Section 300
Scope
Agricultural amusement center 10-111
School district taxes 3- 33

Section 301
Agricultural production requirement
Christmas tree plantation (construes law prior to L.1989, c.448) 7- 11
Commercial horse boarding (3-110 superseded in part by 10-41; 10-41 modified in part by 11-74) 10-41, 11-74
Conservation Reserve Program (10-57 supersedes 8-71 in part) 8-71, 10-57
Conversion-lease of mineral rights (but see 10-45) 7- 20
Conversion-windfarm operation 11-121
Fish farm operation (but see L.1990, c.251) 9- 6
Fur bearing animals 11-125
Hogs-scientific research 11-125
Honey 11- 84
Landowner Incentive Program 11-100
Purchase and sale of livestock 5- 32
Scientific research-breeding of horses (contra: Town of Southampton v. Equus Assoc., 201 A.D.2d 210, 615 N.Y.S.2d 714 (2d Dept., 1994); see also L.1992, c.797) 3-100
Transplanted trees 11- 94
Uncultivated crops 11- 93

Qualified lands requirement
Corn maze 10-111
Section 302
Membership of county director of real property tax services

Section 303
Termination of district
Roll-back taxes (construes law prior to L.1997, c.357)

Section 303-a
District boundary change
Conversion

Section 305
Acreage requirement
Portion of tract used for farming (construes law prior to L.1978, c.241)
Separately assessed parcels
Agricultural production requirement
Conservation Reserve Program (10-57 supersedes 8-71 in part)
Conversion-lease of mineral rights (but see 10-45)
Dairy termination program (construes law prior to L.1989, c.398 and L.1999, c.473)
Federal Wetlands Reserve Program
Fish farm operation (but see L.1990, c.251)
Assessor’s responsibility
Administration of law
<table>
<thead>
<tr>
<th>Topic</th>
<th>Page/Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calculation</td>
<td></td>
</tr>
<tr>
<td>Effect of court ordered reduction in assessed value</td>
<td>8- 77</td>
</tr>
<tr>
<td>Error-correction of, preceding or current year</td>
<td>7- 35</td>
</tr>
<tr>
<td>Conversion</td>
<td></td>
</tr>
<tr>
<td>District boundary change</td>
<td>11- 62</td>
</tr>
<tr>
<td>Federal Wetlands Reserve Program</td>
<td>11- 13</td>
</tr>
<tr>
<td>Gravel mining</td>
<td>11-105</td>
</tr>
<tr>
<td>Lease of mineral rights (but see 10-45)</td>
<td>7- 20</td>
</tr>
<tr>
<td>Liability of tax exempt purchaser (overrules 8-109 in part)</td>
<td>10- 36</td>
</tr>
<tr>
<td>Transfer of development rights</td>
<td>11- 76</td>
</tr>
<tr>
<td>Windfarm operations</td>
<td>11-121</td>
</tr>
<tr>
<td>Generally</td>
<td></td>
</tr>
<tr>
<td>Federal acquisition--roll-back tax</td>
<td>6- 71</td>
</tr>
<tr>
<td>Intent of law (but see 10-45)</td>
<td>4- 32</td>
</tr>
<tr>
<td>Limited liability company ownership</td>
<td>11-116</td>
</tr>
<tr>
<td>Subsequently formed agricultural district--effect on committed lands</td>
<td>4- 85</td>
</tr>
<tr>
<td>Zoning compliance (but see, Congregation Or Yosef v. Town of Ramapo, 48 A.D.2d 731 [2d Dept., 2008])</td>
<td>11- 92</td>
</tr>
<tr>
<td>Gross sales requirement</td>
<td></td>
</tr>
<tr>
<td>Community supported agriculture</td>
<td>11-102</td>
</tr>
<tr>
<td>Conservation Reserve Program (10-57)</td>
<td></td>
</tr>
<tr>
<td>Dairy termination program (construes law prior to L.1989, c.398 and L.1999, c.473)</td>
<td>8- 70</td>
</tr>
<tr>
<td>Intermediate use of livestock (construes law prior to L.1994, c.556; modified by 10-41)</td>
<td>3-110</td>
</tr>
<tr>
<td>Landowner Incentive Program</td>
<td>11-100</td>
</tr>
<tr>
<td>Natural disaster exception</td>
<td>12- 5</td>
</tr>
<tr>
<td>Production for sale (construes law prior to L.1994, c.556; modified by 10-41)</td>
<td>3-110</td>
</tr>
<tr>
<td>Purchase and sale of livestock</td>
<td>5- 32</td>
</tr>
<tr>
<td>Recreational lands</td>
<td>3- 97</td>
</tr>
<tr>
<td>Rented lands</td>
<td>4-10, 4-12</td>
</tr>
<tr>
<td>Rented lands-lessee’s right to exemption</td>
<td>4- 86</td>
</tr>
<tr>
<td>Separately assessed parcels</td>
<td>4- 1</td>
</tr>
<tr>
<td>Start-up farming-crop change</td>
<td>11-121</td>
</tr>
<tr>
<td>Start-up farming operation (but see, L. 2004, c. 10)</td>
<td>4- 23</td>
</tr>
<tr>
<td>Qualified lands requirement</td>
<td></td>
</tr>
<tr>
<td>Eligibility of acquisitions</td>
<td>6- 42</td>
</tr>
<tr>
<td>Scope</td>
<td></td>
</tr>
<tr>
<td>Agricultural amusement center</td>
<td>10-111</td>
</tr>
</tbody>
</table>
Benefit assessments by village (construes law prior to L.1995, c.495)  2- 74
County-wide solid waste collection and disposal system  5- 47
School district taxes  3- 33
Solid waste disposal district (but see L.1990, c.698)  6- 44
Special assessments  11- 11
Special districts  6-120

Soil classification
Change  7-105
Required revision  11- 92
Termination of district (Roll-back taxes)  4- 88

Section 306
Acreage requirement
Portion of tract used for farming (construes law prior to L.1978, c.241)  4- 80
Separately assessed parcels  4- 15

Agricultural production requirement
Conservation Reserve Program (10-57 supersedes 8- 71 in part)  8-71, 10-57
Dairy termination program (construes law prior to L.1989, c.398 and L.1999, c.473)  8- 70
Federal Wetlands Reserve Program  11- 13

Commitment (construes law prior to L.1996, c.568)
Conversion  6-66, 8-67
Subsequent owner  4-13, 6-66
Subsequently formed agricultural district  4- 85

Conversion
Federal Wetlands Reserve Program  11- 13
Filing of subdivision plan  8- 67
Gravel mining  11-105
Liability of tax exempt purchaser  10- 36
Municipal liability (overruled in part by 10-36)  8-109
Nonuse-loss of access-municipal action  8- 67
Penalties-enforcement  8-113
Transfer of development rights  11- 76
Windfarm operations  11-121

Generally
Limited liability company ownership  11-116
Zoning compliance  11- 92

Gross sales requirement
Community supported agriculture  11-102
Conservation Reserve Program (construes law prior to L.1989, c.398, L.1992, c.797 and L.1999, c.473) 8- 71
Dairy termination program (construes law prior to L.1989, c.398 and L.1999, c.473) 8- 70
Landowner Incentive Program 11-100
Natural disaster exception 12- 5
Purchase and sale of livestock 5- 32
Rented lands 4-10, 4-12
Rented lands-lesser’s right to exemption 4- 86
Separately assessed parcels 4- 1
Start-up farming-crop change 11-121
Start-up farming operation 4- 23
Qualified lands requirement  
Eligibility of acquisitions 6- 42
Soil classification  
Required revision 11- 92

Albany City Charter
Article 7
Section 6
Liability of State property transferred before lien date 2- 34

Banking Law
Section 6-h
Proceeds as income for purposes of senior citizens exemption 9- 72

Binghamton City Charter
Section 39
Collector may not accept less than full amount of tax bill 2- 86

Section 40
Collector may not accept less than full amount of tax bill 2- 86
Civil Practice Law and Rules

Section 213
Correction of errors on assessment rolls 3-11

Section 217
Proceeding to compel guarantee of unpaid school taxes 7-17

Section 3120
Small claims assessment review 9-47

Section 5015
Tax certiorari proceeding
Settlement over town board opposition 8-50

Section 5019
Small claims assessment review judgment 11-63

Article 78

Section 7801 et seq.
Assessment Review, Board of Qualifications, review of 7-104

Assessor
Appointments to new terms of office 6-4

County or city guarantee of city school taxes
Ministerial act 7-17

Judicial review of taxable status
Exhaustion of administrative remedies 4-46
Statute of limitations 9-76

Special franchise assessments
Liability for special ad valorem levies and special assessments 5-80

Civil Rights Law

Section 65
Assessment roll
Ownership designation 8-62

Civil Service Law
Section 20
Probationary period
County Director of Real Property Tax Services 8- 57

Section 63
County Director of Real Property Tax Services
Appointment and dismissal 8- 57

Rules
County Director of Real Property Tax Services 8- 57

Section 75
Removal of member of Board of Assessment Review 4- 27

Code of Federal Regulations
Title 32
Section 41
Type of discharge
Effect on eligibility for alternative veterans exemption 8- 47

County Law
Section 201
County Director of Real Property Tax Services 4- 73

Section 214
Notice of tax delinquency 6- 86

Section 215
Acquisition by tax deed
Conveyance of title by warranty deed 8- 73
Disposal of-in name of county 7- 60
Disposal of-installment contract 7-106

Property acquired by tax deed
Reconveyance to former owner-rights of high bidder 7- 62

Section 226-b
Effect of agricultural exemption 5- 47

Section 228
Between towns
Judicial procedure (construes law prior to
L.1980, c.748) 1-112

Methods of settlement 8-28

Article 5-a

Section 250 et seq.
Special ad valorem levies
Imposition after completion of roll (superseded by 11-101) 4-58, 11-101

Section 270
Sewer district
Creation after filing of final assessment roll 11-101

Section 271
Liability of Metropolitan Transportation Authority (10-16 overrules 5-96) 5-96, 10-16

Methods of valuation
Condominiums 8-108

Section 272
Buildings owned or used by district 2-47

Water district property within a sewer district
Liability for special assessments 7-29

Section 360
Levy of tax
Second or supplemental levy 8-53

Section 475
Powers and duties
RPTL-statement of utility taxes 8-95

Section 501
County attorney
Assisting town attorney in tax certiorari 6-15
Taxpayer’s attorney in assessment review 5-94

Section 550
Duties prescribed by county legislature
Transfer of county real property 7-60

Powers and duties
Collection of taxes-utilities 8-95
Domestic Relations Law

Section 6
Effect of void marriage on veterans and clergy exemptions 2- 53

Section 7
Voidable marriage-veterans and clergy exemptions 2- 53

Section 240-a
Ownership designation on assessment roll
Former surname-resumption of use upon divorce or annulment 8- 62

Education Law

Section 2(14)
Compatibility of office-assessor as member 6- 41

Section 259
Scope
School tax relief exemption 10- 59
Senior citizens exemption 7-92, 10-59

Section 1504
Special assessing units
Effect of dissolution of districts on base proportions 8- 25

Section 2130
Tax collector
Fees and interest distinguished 8- 58

Section 2501 et seq.
Tax limits
Refund of taxes paid in excess of limitation 6- 9

Section 2853
Scope
Leased property 11- 37

Section 3813
Refund of taxes paid in excess of limitation--
submission of verified claim 6- 89
Eminent Domain Procedure Law
Section 402
Filing of map
Sales reporting form 7-100

Transfer of title
Ownership-entry on assessment roll (cites law prior to EDPL) 2-73

Environmental Conservation Law
Section 3-0305
Vesting of title 7-40

Section 9-0101
Forest preserve
Notice to State of unredeemed lands 8-102
Timber reservation rights 10-18

Section 17-0105
Industrial waste
Municipal water treatment plant 7-102

Section 24-0905
Valuation
Open space lands 6-20

Section 25-0302
Local governmental authority as to assessments 4-79

Section 27-0303
Valuation
Hazardous waste sites 9-58

Section 49-0305
Assessment of privately-held conservation easement 11-29

Estates, Powers and Trusts Law
Section 6-1.1
Designation of owner on assessment roll
Fee on limitation 10-75
Lessee - 99 year lease 10-6

Section 6-4.4
Reversion
Tax deed-restraint on alienability 7-106

Executive Law
Section 63-b
Qualifications for office
Proceeding to review 7-104

Section 372
Effect on taxable status of polyethylene greenhouse 9-96

Article 28
Section 818
Exemptions
Municipal authority 8-21

Section 819
Exemption
As part of franchise agreement 8-21

General Business Law
Section 453
Interest as income for senior citizens exemption 11-111

General City Law
Section 20
Sewer rental paid by non-user of system 7-12

Section 20-b
Annual fees paid by special franchise
Contracted fees or payments 6-14
Tax credit 4-110

General Construction Law
Section 13-a
Coast Guard-alternative veterans exemption 11-3

Section 20
Small claims assessment review petition 9- 48

Section 25-a
Filing of exemption applications 8- 5

Section 35
Transfer of title to one or more heirs or distributees
Effect on residential improvements exemption 10-107

Section 41
Assessment Review, Board of
Assessment stipulation agreed to by less than majority of board and board of assessors 12- 4
Composition of village board 8- 54
Correction of errors - lack of quorum 9-124
Hearings; meetings; recessed hearings 9-111

Board of Assessors
Assessment stipulation agreed to by less than majority of board and board of assessment review 12-4
Chairman’s powers and duties 7- 51

Majority of Board of Assessors has power to assess property 2- 77

Section 46
Initials
Written authorization-agent for assessment review 7- 69

Section 93
Resolution adopted prior to repeal of State law
Effect upon responsibility for tax maps in Westchester County 8- 94

General Municipal Law

Section 3-a
Refund of taxes
Administrative refunds 8-105
Small claims assessment review 7-109

Section 51
Applications for senior citizens exemption
Public record (modified by 11-30) 4-102

Assessor’s workbook
Field book 4-25

Village tax rolls
Inspection 3-66

Section 72-j
Taxable status for parking garage 2-69

Section 92
Assessor 9-25

Section 99-j
Charge-type of 7-74

Article 5-G

Section 119
Collection
Obligation of city to collect 2-100

Section 119-n
Board of Assessment Review
Rescheduled hearing date 9-9

Joint service
Assessments-county role 7-115

Section 119-o
Assessment agreements
County role 7-115

Section 202
Exemption per RPTL sec. 466 distinguished 7-114

Section 209-i
Un-married spouses of volunteer firefighters or ambulance workers killed in the line of duty exemption 11-66

Section 209-j
Volunteer firefighters and ambulance workers exemption 11-79

Section 217
Volunteer firefighters and ambulance workers exemption 11-82

Section 219-e
Volunteer firefighters and ambulance workers exemption 11-82

Section 247
Assessment
Effect on surrounding parcels 5- 51
Limitation 5- 85
Pledge of property for park purposes 4- 47

Freshwater wetlands 6- 20

Taxable status
Agreement to assess open space lands at a specified percentage of value invalid 3- 10

Valuation of 1- 80

Article 14-F
Section 451 Liability of non-user of system 7- 12

Section 452 Collection procedures-applicability of correction of errors procedures 10- 71

Article 15
Section 505 Urban renewal property
Effect of short term lease on exempt status 1- 28

Section 506 Underground parking facility 2- 69

Article 15-A
Section 555 Taxable status
Property acquired after taxable status date and prior to lien date 1- 68
Property leased for private purposes 4- 38

Urban renewal property
Effect of short term lease on exempt status 1- 28
Property sold to non-exempt redeveloper 1- 6

Article 17
Section 706 Effect on tax liability
Post-taxable status date agreement 8- 66

Section 710 Agreement to exempt pursuant to RPTL sec. 406 Effective date 8- 66
Effect on tax exempt status 10-48

Effect on tax liability 7-39

Article 18

Section 800
Conflict of interest: town assessor-fee appraiser 3-85

Section 801
Assessor
Purchase at tax sale 7-41

Section 804
Void or voidable 7-41

Article 18-A

Section 874
Eligibility of leased land 9-17

In lieu of tax payments
Enforcement 11-35
Generally 3-86
Refund following pro rata taxation 10-87

Property acquired after taxable status date

Property acquired after taxable status date from municipal corporation 11-42

Scope of activities
Continuation of industrial waste treatment facilities and air pollution control facilities exemptions 11-106
Race track 3-76

Scope of exemption
Effect of business investment exemption 9-51
Effect of business investment exemption (but see 9-51) 5-112

Section 959-a
Effect of decertification on real property tax exemption 9-86
Article 19-A
Section 980-j
Charges
Municipally owned tax exempt property 10-51

Highway Law
Section 30(13-c)
Leased State owned property 2-5

Section 14(1)
Reduction of highway budget 2-85

Section 189
Ownership 7-33

Subdivision
Unopened stub street 7-56

Taxable status 7-33

Section 277
Reduction of highway budget 2-85

Indian Law
Section 2
Lands outside reservation 7-15

Section 6
Utility property 7-122

Section 71
Exemption of real property 1-84

Taxable status of leased property 9-108

Section 90
Taxable status 7-122

Insurance Law
Section 251
Scope
Fire insurance companies 5-69

**Section 468**
Real property taxation 5-101

Judiciary Law
**Section 5**
Taxable status date
Assessors’ acts 8-5

Kingston City Charter
**Section 143**
Property acquired by tax deed
Scope of exemption 6-80

Limited Liability Company Law
**Section 201**
Eligibility for agricultural exemption 11-116
**Section 202**
Eligibility for veterans exemption 10-97

Local Finance Law
**Section 11.00**
Financing costs of assessment inventory and valuation data 9-67

Mental Hygiene Law
**Section 7.15**
Land leased to private individual for farming
(opinion refers to former section 60) 2-36

**Section 79.01**
Moneys received as guardian of incompetent veteran ward
Status of moneys for purposes of senior citizens exemption (RPTL, sec. 467) 5-67

**Section 81.21**
Application for senior citizens exemption
(RPTL, sec. 467) 10- 15

Section 81.22
Application for senior citizens exemption
(RPTL, sec. 467) 10- 15

Section 81.29
Designation of property owner on assessment roll 11- 52

Military Law
Section 304
Taxation-exemption
Effect of non-residence 8-115

Section 314
Assessment of serviceman’s mobile home
Restrictions on enforcement of lien 5- 26

Interest on taxes 9- 64

Tax lien list
Military service 8-116

Municipal Home Rule Law
Section 10
Appointment by village 1- 42

Assessment inventory data mailer 9- 66

Assessment review
Filing fee for administrative complaint 10- 1

Authority to grant
Senior citizens exemption-sliding scale 8-120

Board of Assessment Review
Basis of determination-notice to complainant
(construes law prior to L.1991, c.662) 6- 88

County tax levy
Second or supplemental levy 8- 53

Income and expense statements (see also Fifth Avenue
Office Center Co. v. City of Mt. Vernon, 89 N.Y.2d
Local law providing for Board of Assessment Review 3-47

Salaries
Reimbursement of assessor 9-39
Salary and hours of work of assessor 6-63, 6-65

State law
Apportionment of assessment-attachment of local conditions 8-89

Tax collection
Notice of unpaid taxes 9-125

Tax sale notice
Amendment of city charter 7-26

Section 24
County Director of Real Property Tax Services 4-73

Permissive referendum
Local law maintaining percentage of veterans exemption (but see Archer v. Town of North Greenbush, 105 Misc.2d 60, 431 N.Y.S.2d 644, modified on other grounds, 80 A.D.2d 361, 439 N.Y.S.2d 729 (3d Dept. 1981)) 6-110

Local law repealing charter date for assessment review 7-43

Section 27
Business investment exemption
Local law to reduce or opt out-effect of failure to file 8-76

Section 33
Assessment review
Filing fee for administrative complaint 10-1

Equalization
Clerical errors-local law definition 7-89

Local law providing for Board of Assessment Review 3-47

Section 33-a
Transfer of assessing function to county (but see 9-73) 3-79, 9-73
Section 34
Tax levy
Authority to impose second or supplemental levy 8- 53

Nassau County Administrative Code
Section 6-7.0
Collection of taxes
Posting of payments 3- 18

Section 6-23.0
Change in class designation
Effect on tax apportionment 8- 10

New York City Administrative Code
Section 11-223
Owner and mortgagee
(citations to law prior to L.1985, c.907) 2- 88

Section 11-424
Owner’s responsibility to pay taxes-NYC
(citations to law prior to L.1985, c.907) 2- 88

New York Codes, Rules and Regulations
Title 1 (1 NYCRR)
Section 370
Soil classification
Change 7-105

Title 9 (9 NYCRR)
(The Rules of the State Board of Real Property Services, contained in Parts 185-201 of Title 9, were simplified in 1998 in accordance with Governor Pataki’s Executive Order No. 2. This index has been updated to refer to renumbered rules sections and to delete citations to rules which have been repealed.)

Section 185-1.1(a)(61)
Land contract-assignment (opinion cites former sec. 191-1.1) 8-114
Transfer of privately owned streets to a municipality (opinion cites former
sec. 191-1.1)
State acquisition by appropriation (opinion cites former sec. 191.1) 8-15
Tax sale certificate-village (opinion cites former sec. 191.9) 7-87

Section 185-1.1(a) (80)
Application to Article 18 transition assessments (opinion cites provisions formerly in sec. 193-1.1) 8-48

Section 185-1.1(a) (133)
Assessment of subdivision lot and split lot (opinion cites former sec. 185.1) 2-39
Roles of assessor and county director of real property tax services 10-2
Separate assessment of contiguous and non-contiguous parcels (opinion cites former sec. 185.1) 2-116

Section 185-1.1(a) (188)
Physical change-change in exempt status 10-87

Section 186-3.5
Business investment exemption
Calculation (cites former sec. 186-3.8 and construes law prior to L.1995, c.625) 9-1

Section 186-10.5
Base proportions
Local adjustments-timing (opinion cites provisions in former Subpart 190-4) 8-40

Section 188-5.3
Qualification standards for appraisers (opinion cites former sec. 189.12) 3-5

Section 189.6
Boundary disputes (opinion cites former sec. 185.6) 4-11
Special district boundaries
Fire district-assessor’s duties 8-121
Tax map acreage-proof of error in essential fact 7-4

Section 189.16
Filing of tax map (opinion cites former
<table>
<thead>
<tr>
<th>Section</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>185.16</td>
<td>Roles of assessor and county director of real property tax services</td>
<td>6-22</td>
</tr>
<tr>
<td>sec.</td>
<td></td>
<td>10- 2</td>
</tr>
<tr>
<td>185.16</td>
<td>Timeliness of tax map (opinion cites former sec. 185.16)</td>
<td>3- 35</td>
</tr>
<tr>
<td>Section</td>
<td>189.18</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Responsibilities of municipalities (opinion cites former sec. 185.18)</td>
<td>3- 63</td>
</tr>
<tr>
<td>190-1.2</td>
<td>Ownership</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Divorce, annulment or death (opinion cites former sec. 190-1.3)</td>
<td>8- 62</td>
</tr>
<tr>
<td></td>
<td>Notice-municipal acquisition by tax deed</td>
<td>8-104</td>
</tr>
<tr>
<td></td>
<td>Title through right of survivorship (opinion cites former sec. 190-1.3)</td>
<td>9-121</td>
</tr>
<tr>
<td></td>
<td>Special districts</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Entry on assessment rolls, tax rolls and tax bills (opinion cites former sec. 190-1.3)</td>
<td>9- 90</td>
</tr>
<tr>
<td></td>
<td>Trailers or mobile homes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Separate assessment (opinion cites former sec. 188.2)</td>
<td>2- 11</td>
</tr>
<tr>
<td>190-1.3</td>
<td>Conservation easements</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Assessment of privately-held conservation easement</td>
<td>11- 29</td>
</tr>
<tr>
<td></td>
<td>Exemption applications</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Filing and retention (opinion cites former sec. 188.3)</td>
<td>2- 40</td>
</tr>
<tr>
<td></td>
<td>Late filing-Board of Assessment Review authority</td>
<td>8- 38</td>
</tr>
<tr>
<td></td>
<td>Nonprofit organizations (but see 9-76; opinion cites former sec. 190-1.4)</td>
<td>8- 51</td>
</tr>
<tr>
<td></td>
<td>Nonprofit organizations-Schedule A (opinion cites former sec. 190-1.4)</td>
<td>8- 79</td>
</tr>
<tr>
<td>190-2.1</td>
<td>Notice</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Questionnaire</td>
<td>11- 7</td>
</tr>
<tr>
<td>191-2.1</td>
<td>Recording of conveyances</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Collection of filing fee; transmittal of</td>
<td></td>
</tr>
</tbody>
</table>
sales report forms (opinion cites former sec. 191-2.2) 9-99

Section 192-2.3
Special districts
Entry on assessment rolls, tax rolls and tax bills 9-90

Section 200-1.1 et seq.
Ceiling assessment
Scope-application requirement 8-36

Title 10 (10 NYCRR)
Subpart 7-1
Housing for migrant farm workers—temporary residences 10-26

Title 20 (20 NYCRR)
Section 605.1
Villages in Westchester County
Taxes collected by town receiver 8-60

New York State Constitution
Article 1
Section 6
Due process of law
Assessment increase—tax roll 7-73
Notice—pro rata tax under RPTL sec. 520 8-26

Article 8
Section 1
Payment in lieu of taxes 8-97

Property acquired by tax deed
Reconveyance to former owner—higher bid received 7-62

Tax payments, acceptance
Bankrupt railroads 6-34

Section 4
Debt limitations
City school districts (construes law prior to L.1978, c.280) 3-15

Section 10
School districts
Refund of taxes paid in excess of limitation 6- 9
Refund of taxes paid in excess of limitation -- submission of verified claim 6- 89

Article 9
Section 1(h)(1)
Transfer of function to county (but see 9-73) 3-79, 9-73

Article 14
Section 1
Forest preserve
Notice to State of unredeemed lands 8-102

Article 16
Section 1
Authority to grant CATV property 8- 21
County agreement to assess for town (but see 9-73) 9- 30
Delegation of assessment function 10-110

Section 2
State equalization rates
Use in determining full value 6- 84

Newburgh City Charter
Section 8.30
Tax lien
Taxes, water and sewer rents 7- 44

Niagara County Tax Delinquency Act
Section 7
Designation of owner
Unknown owner 5- 34

Notice of tax sale
Submission to State Board 7-112

Notice requirement
Not affected by State law 5- 38
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1305</td>
<td>Taxable status of real property</td>
<td>7-18</td>
</tr>
<tr>
<td>1408</td>
<td>Historic Track at Goshen</td>
<td>6-101</td>
</tr>
<tr>
<td>6</td>
<td>Notice requirement</td>
<td>7-38</td>
</tr>
<tr>
<td>9</td>
<td>Notification requirement</td>
<td>7-38</td>
</tr>
<tr>
<td>175.00</td>
<td>Written instrument</td>
<td>8-34</td>
</tr>
<tr>
<td>175.35</td>
<td>Liability for filing</td>
<td>8-34</td>
</tr>
<tr>
<td>33</td>
<td>Form of exemption-reduction in assessed value</td>
<td>2-104</td>
</tr>
<tr>
<td>36</td>
<td>Form of exemption-reduction in assessed value</td>
<td>2-104</td>
</tr>
<tr>
<td>53</td>
<td>Scope of exemption</td>
<td>4-108</td>
</tr>
<tr>
<td>93</td>
<td>Scope of exemption</td>
<td>7-10</td>
</tr>
<tr>
<td>125</td>
<td>Form of exemption-reduction in assessed value</td>
<td>2-104</td>
</tr>
</tbody>
</table>
Redevelopment companies
Effect of amendment to section on contract previously executed between city and companies 2-72
Gross shelter rents 5-95
Phase-out of exemption-applicability; application 11-80
Scope-special assessments and special ad valorem levies 9-103
Scope-village agreement 7-120

Taxable status date
Incomplete project 4-37

Section 577
Commencement of exemption
Completion of project 10-33

Form of exemption-reduction in assessed value 2-104

Payments in lieu of taxes
Allocation 5-16

Scope of exemption
School taxes 1-26
Special ad valorem levies and special assessments 10-33

Public Authorities Law
Section 351
Public highway
Special franchise 8-118

Section 1012
Power Authority of State of New York
Gilboa reservoir 5-90
Special ad valorem levies 10-116

Section 1063
Erie County Water Authority
Liability for special assessments and special ad valorem levies 2-87
Not a State agency 2-80

Section 1163
Onondaga County Water Authority
Liability for special assessments and special ad valorem levies 10-121
Section 1275
Metropolitan Transportation Authority
Liability for tax liens (10-44 overrules 1-86 in part) 10-44
Property leased to private persons 2-4
Special assessments, liability (10-16 overrules 5-96) 5-96, 10-16
Taxes on property leased by Authority (1-86 overruled in part by 10-44) 1-86, 6-76
Taxes on property leased to Authority 2-96

Section 1296
Environmental Facilities Corporation
Taxable status 2-8

Section 1776
Hospital district authority
Space leased for private health care center 3-12

Section 1806
Acquisition after lien date
Enforceability of lien 8-44

Job Development Authority
Property acquired after taxable status and lien dates 6-97

Public Health Law
Section 2864
Generally 3-103

Public Housing Law
Section 52
Entry on assessment roll 7-118
Incidental or appurtenant facilities 11-46
Liability for sewer assessments 3-42
Liability for special assessments 4-36

Public Lands Law
Section 3
Leasehold interests
Public authority lands 8- 19

Section 19
Sewer rents
Special ad valorem levies contrasted 3- 39

Special assessments
Failure to notify; subsequent transfer 5- 25

State liability for water and sewer district charges
(see also 7-88) 1-116
State liability for water district charges 10- 92

Public Officers Law
Section 3
Appointment of corporation to be assessor 9- 37

Assessment Review, Board of
Procedures to review 7-104

Section 10
Assessment Review, Board of
Failure to take or file-procedures to review 7-104
Reappointment to new term 9- 44

Section 36
Removal from office
Elected assessor 6-113
Member of Board of Assessment Review 4- 27

Article 6
Section 85
Assessor’s workbook
Field book 4- 25

Section 86
Revaluation data
Appraisal company 7-68, 10-4

Section 87
Agency records
Applications for exemptions [4-102 modified] 11- 30
Income and expense statements (see also, Fifth Avenue
Office Center Co. v. City of Mt. Vernon, 89 N.Y.2d
735, 680 N.E.2d 590, 658 N.Y.S.2d 217 (1997)) 10- 17
NYSRPIS documents 8- 27

Assessment review, board of
Evidence submitted to board 11- 36

Inventory 10- 4

Revaluation data 7-68, 10-4

Sales reporting
Public inspection and copying
Effect of L.1993, c.257 (opinion cites rule later repealed) 10- 3

Tax map
Archival copy 10- 40
Transfer tax data of the City of New York (construes law prior to L.2002, c.259) 9- 82

Verified list of changes in assessments 10-118

Article 7

Section 102
Public body
School district—adoption or amendment of senior citizens exemption 8- 84

Section 103
Board of Assessment Review
Hearings; meetings 6-125

Section 104
School district
Notice of hearing—senior citizens exemption 8- 84

Public Service Law

Section 40
Designation of third party
RPTL counterpart 8-101

Racing, Pari-Mutuel Wagering and Breeding Law

Section 513
Leasehold interest (cites former McKinney’s Unconsolidated Laws, sec. 8124) 6-111
Scope
State department or agency 8-106

Real Property Law

Section 240
Life estate-required format 10- 55

Section 244
Life estate-creation of predated life estate 7- 2

Pro rata tax-calculation
Incorrect date of transfer 7- 47

Requirement for transfer of title
State acquisition by purchase 5-  33
7-  40

Section 245
Grantor not owner
Deed of confirmation or correction 7- 60

Section 280
Proceeds as income for purposes of senior citizens exemption 9- 72

Section 290
Conveyance
Assignment-land contract 8-114
Life estate 7- 79
State acquisition by appropriation 7-100
Tax sale certificate-village 7- 87
Transfer of privately owned streets to a municipality 8- 15

Section 291
Information appearing on assessment roll 3- 25

Section 294
Effect on right to exemption 7- 24

Section 333
Conveyance
Land contract-assignment 8-114

Tax maps
Westchester County-effect of L.1980, c.751 8- 94
Section 333(1-e)
Conveyance
Life estate 7-79
State acquisition by appropriation 7-100
Tax sale certificate-village 7-87
Transfer of privately owned streets to a municipality 8-87
Transfer tax data of the City of New York (construes law prior to L.2002, c.259) 9-82

Recording of conveyances
Collection of filing fee; transmittal of sales report forms (opinion cites rule later repealed) 9-99

Section 333(1-k)
Conveyances
Tax map designation and tax billing address on conveyance as condition precedent for recording 6-103

Section 334
Assessment 2-39
Filing by developers 2-89

Section 339-y
Eligibility for small claims assessment review (construes law prior to L.1991, c.552) 9-3

Homestead class-RPTL, Art. 19 7-85

Methods of valuation
General 7-81
Removal of assessment restriction 11-124
RPTL, sec. 581 compared 7-81
Special assessments 8-108

Parcel
Time share 7-76

Tax certiorari proceeding
Assessment reduction of $10,000 or less (opinion superseded by L.1995, c.467) 9-107

Veterans exemption
Qualification 5-84

Section 450
Animal burial grounds 6-109
Lands used for cemetery purposes (construes law prior to L.1981, c.920) 1-24

Scope of exemption
Storage facility; residence for caretaker near cemetery (construes law prior to L.1981, c.920) 3-8

Real Property Actions & Proceedings Law

Section 1354
Delinquent taxes 10-93

Section 1501 et seq.
Owner of lake bed 6-100
Unknown owner
Effect of tax map 6-36

Real Property Tax Law
Article 1
Section 102(1)
Cooperative assessment agreement
County role 7-115
County agreement to assess for town (but see 9-73) 9-30
Non-assessing units
Optional exemptions 8-16
Transfer of assessment function to county
City charters 9-73
Necessity of county charter 9-73
Village
Town rolls-equalization 8-91
Village use of town roll
Exemption-Redev. Housing Co.-Effect on village agreement 7-120

Section 102(2)
Methods of valuation
Condominiums-special assessments 8-108
Transition assessment
Court ordered reduction 8- 48

Section 102(3)
Age requirement
Minimum of 18, no maximum 4- 34

Assessing duty of assessor
Town Board without jurisdiction 1- 39

Board of assessors
Switch to sole assessor 11- 57

Chairman
Appointment of-Town Board delegation 7- 82

Compatibility of office
Clerk of Town Supervisor 7- 8
School Board member 6- 41

Conflict of interest
Real estate broker (but see Op.Atty.Gen. 86-66) 4-100

Powers and duties
Administration of program for special franchise
operator 10- 94
Boundaries-fire district 8-121
City Council without authority to assess 2- 29
Delegation of assessment function 10-110
Determination of taxable status 7- 27
Entry upon real property 7- 19
Exemptions-filings by nonprofit organizations
(but see 9-76) 8- 79
Inspection of interior of private residence 2- 78
Local legislative body without authority to reinstate
prior assessment roll because it is dissatisfied
with revaluation done by private firm 1- 75
Local legislative body without jurisdiction to
classify property as real or personal 1- 73
Majority of Board of Assessors may make or change
assessment 2-77, 7-51
Ownership-evidence of transfer of title 7- 37
Special franchise assessment-apportionment 7-121
Tax maps-fire district boundaries 8-121

Sole appointed assessor 11- 57

Sole elected assessor 9- 93
Section 102(9-a)
Adult
Third party notification 8-101

Section 102(11)
Parcel
Definition of 7-14, 9-45
Definition of time share condominium 7-76
Public street, highway, etc. 8-15
Split by special district boundary line 10-77

Section 102(12)(a)
Lake bed 6-100

Land under water 6-100

Minerals 4-77

Minerals; oil and gas rights
Leasehold-separate assessment (but see 10-45) 7-20

Oil and gas rights 4-77

Trees
Right of removal 8-117

Vineyard trellises 3-19

Water 8-119

Section 102(12)(b)
Air conditioning units 4-50

Air rights
Separate assessment 8-110

Banks
Drive-up teller window 5-83
Vault door 5-83
Vault, modular 3-74

Billboards 4-49

Boat slips 9-74

Bridge 7-48
Car washing machinery 2- 94
Carports 7- 30
Docks 3- 84
Floating restaurant 9- 54
General
   Ownership 7- 53
Golf course features 8- 19
Greenhouse 2- 24
Houseboat 5- 27
Housing for migrant farm workers—temporary residences 10- 26
Hydroponic garden 2- 18
Plastic air bubble 6- 98
Plastic greenhouse (see also RPTL, sec. 483-c) 3-48, 9-96
Satellite dishes 8- 3
Signs 4- 49
Silo, harvestore (but see L.1993, c.527) 3- 30
Sports and tennis complex 4- 19
Steel bulk feed bin installed on farm 1- 33
Swimming pools, above ground 2-93, 9-75
Trailers or mobile homes
   Double-wide trailer 4- 62
Utility sheds 7- 30
Wind turbine 9-114

Section 102(12)(d)
   CATV (but see 8-85) 4- 24
   Outside plant-classification 8-107
   4-24 modified 8- 85
Microwave receiving equipment 4- 74
Private telephone transmission equipment 5- 82
Station connections
  Drop and block wires 8- 43
Telecommunications equipment
  CATV 8- 85
  Coin collectors 8- 80
  Station apparatus 8- 80
Telephone equipment 2- 79

Section 102(12)(e)
  Gas collection pipelines 3- 60
  Hydroelectric plant machinery and equipment 4- 81
  Sewer lines, private 3- 50

Section 102(12)(f)
  Asphalt plant equipment 6-118
  Car washing equipment 6- 62
  Cogeneration unit 9- 42
  Concrete tank used in processing paper pulp
    Property owned by 9-A corporation 1- 90
  Cranes, traveling 7- 53

General
  Equipment for the distribution of heat, light, power,
    gases and liquids 6-121
  Location outside of a building 7- 53

Grain dryer 5- 4
Microwave receiving equipment 4- 74
Movable machinery and equipment of 9-A corporations 11- 47
Power generating apparatus and boilers 5- 59
Power generating equipment-unused 4- 84
Prilling tower 3-118
Refrigerated storage buildings, components of 2- 31
Sawmill machinery and equipment 3- 41
Scales, in-ground 2- 31
Storage cooler 1- 69

Section 102(12)(g)
Campers (construes law prior to L.2003, c.539) 2- 30
Double-wide trailer 4- 62
Effect of sales tax law 8- 24
Eligibility for alternative veterans exemption 9- 10
Mobile home parks
  Methods of valuation 9- 29
  Tenant’s standing to grieve 10- 83
Privately owned mobile home on State owned land 3-101
Privately owned trailer on New York State Fairgrounds
  Liability of trailer owner for taxes 1-106
Separate assessment 2- 11
Serviceman’s mobile home
  Restrictions on enforcement of lien 5- 26

Section 102(12)(i)
CATV 4-24 modified 8- 85
Radio transmission towers and support buildings 10-108
Station apparatus
  Coin collectors 8- 80
Station connections
  Drop and block wires 8- 43
Telecommunications equipment
  CATV 8- 85
Cellular towers 11-103
Effect of L.1987, c.416 9-16

**Section 102(13-a)**
Effect on YMCA housing (Subd. 13-a repealed by L.1981, c.105) 2-92

Liability of State properties (Subd. 13-a repealed by L.1981, c.105) 2-92

**Section 102(14)**
Fire charges
Creation after filing of final assessment roll 11-101

Generally
Exemptions (but see 7-88) 1-47
Liability of Berkshire Farm Center and Services for Youth 11-34
Liability of farm structure or building (but see L.1990, c.698) 6-44
Liability of incorporated volunteer fire company 6-16
Liability of parsonage 5-122
Liability of Power Authority of the State of New York 10-116
Liability of special franchise property 6-49
Notice of filing 11-15
Tax exempt property within villages 10-68

Sewer and water rents
Liability of state of New York 2-32

Sewer charges

Imposition after completion of roll (4-58 superseded by 11-101) 4-58, 11-101
Liability of industrial waste treatment facilities in Westchester County 6-37
Liability of special franchise property 5-80
Liability of State, county, and town property in Westchester County 11-65
Liability of State of New York 2-25, 2-39
Property within county sewer district but not tied into sewer system 2-67
Tax exempt property within villages 10-68

Water charges
Liability of State of New York 10-92
Section 102(15)

Generally
Exemptions (but see 7-88) 1–47
Liability of city-owned property (but see 7-88) 5–108
Liability of farm structure or building (but see L.1990, c.698) 6–44
Liability of incorporated volunteer fire company 6–16
Liability of parsonage 5–122
Liability of special franchise property 6–49
Notice of filing 11–15

Liability of State of New York
Failure to notify; subsequent transfer 5–25

Methods of valuation
Condominiums 8–108

Sewer and water rents
Liability of State of New York 2–32

Sewer charges
Liability of church property (see also 7-88) 3–22
Liability of Metropolitan Transportation Authority (10-16 overrules 5-96) 5-96, 10-16
Liability of park owned by nonprofit organization 1–93
Liability of public utility 1–93
Liability of school district (see also 7-88) 4–76
Liability of special franchise property 5–80

Section 102(16)

Benefit assessments by village (construes law prior to L.1995, c.495) 2–74

Section 102(17)

Assessor’s administration of company program 10–94
Generally 4–89

Municipally owned and operated utility 6–112

Navigable waters
Bridge located on private property 7–48
Occupancy of-riparian rights 6–91

Prior occupancy rule
Private right-of-way 8–61

Privately owned broadcast tower on town owned property 6–124
Property leased to water district 3-114

Public place
N.Y.S. Thruway 8-118

Rural electric cooperatives
Liability for tax 3- 24

Special assessments
Liability 5- 80

Street lighting by private concern under contract with town 1-117

Telecommunications equipment
CATV 8- 85

Title to equipment in municipality 4-113

Section 102(20)
School district taxes
Agricultural exemption 3- 33

Special assessments and special ad valorem levies
Scope of exemptions (but see 7-88) 1- 47

Real Property Tax Law
Article 2
Section 202
County rates—generally
State Board review—standing to challenge 8- 14

Powers and duties
Exemption applications—nonprofit organizations 8-51, 8-79

Special franchise
Apportionment of assessment 7-121

Real Property Tax Law
Article 3
Section 300
Authority to grant exemptions
CATV franchise agreement 8- 21

Exemptions generally
Employee Retirement Income Security Act 9- 69
Subsidies for low and moderate income buyers of
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>single family residences</strong></td>
<td>10- 34</td>
</tr>
<tr>
<td></td>
<td>Personal property</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cancellation of lien</td>
<td>8-107</td>
</tr>
<tr>
<td></td>
<td>Radio transmission towers</td>
<td>10-108</td>
</tr>
<tr>
<td></td>
<td>Transfer to non-exempt owner</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Failure to value and to give notice</td>
<td>8- 26</td>
</tr>
<tr>
<td>Section</td>
<td><strong>301</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Generally</td>
<td>9-101</td>
</tr>
<tr>
<td>Section</td>
<td><strong>302</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Agricultural value assessment-soil reclassification</td>
<td>7-105</td>
</tr>
<tr>
<td></td>
<td>Exemption-alternative veterans</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Increase in limitation after taxable status date</td>
<td>11-123</td>
</tr>
<tr>
<td>Annexation</td>
<td>Effective date</td>
<td>8- 66</td>
</tr>
<tr>
<td></td>
<td>Current use v. highest and best use</td>
<td>10- 45</td>
</tr>
<tr>
<td>Destruction of improvements</td>
<td>Effect on roll</td>
<td>3-108</td>
</tr>
<tr>
<td></td>
<td>Exemption-senior citizens</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Increase in income limit-postponement of effective date</td>
<td>8- 20</td>
</tr>
<tr>
<td></td>
<td>Increase in income limitation after taxable status date</td>
<td>7- 25</td>
</tr>
<tr>
<td>Exemptions generally</td>
<td>Correction deed</td>
<td>10- 7</td>
</tr>
<tr>
<td></td>
<td>Exemption-senior citizens; filing date</td>
<td>10- 74</td>
</tr>
<tr>
<td></td>
<td>Transfer to non-exempt owner-error in date of transfer</td>
<td>7- 47</td>
</tr>
<tr>
<td></td>
<td>Improvements and repairs, valuation of</td>
<td>3- 28</td>
</tr>
<tr>
<td></td>
<td>Incomplete housing project</td>
<td>4- 37</td>
</tr>
<tr>
<td>Job Development Authority</td>
<td>Property acquired after taxable status and lien dates</td>
<td>6- 97</td>
</tr>
<tr>
<td></td>
<td>Liability of State</td>
<td></td>
</tr>
<tr>
<td>Section</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>2-33</td>
<td>Property acquired between taxable status date and lien date</td>
<td></td>
</tr>
<tr>
<td>8-5</td>
<td>Occurrence on a Saturday, Sunday or public holiday</td>
<td></td>
</tr>
<tr>
<td>10-121</td>
<td>Onondaga County Water Authority Change in scope of exemption</td>
<td></td>
</tr>
<tr>
<td>4-103</td>
<td>Partially completed structures Generally</td>
<td></td>
</tr>
<tr>
<td>8-45</td>
<td>Property acquired by tax deed Liability for sewer district charges</td>
<td></td>
</tr>
<tr>
<td>3-32</td>
<td>Property damaged by Hurricane Agnes Tax abatement</td>
<td></td>
</tr>
<tr>
<td>2-73</td>
<td>Property subject to condemnation Vesting of title in condemnor</td>
<td></td>
</tr>
<tr>
<td>7-7</td>
<td>Sales data Tax certiorari proceeding</td>
<td></td>
</tr>
<tr>
<td>8-20</td>
<td>Taxable status Effective date of increase in senior citizens exemption income limit</td>
<td></td>
</tr>
<tr>
<td>8-90</td>
<td>Transfer to non-exempt owner Date of transfer-death of owner</td>
<td></td>
</tr>
<tr>
<td>1-97, 2-28</td>
<td>Law prior to L.1978, c.635 construed</td>
<td></td>
</tr>
<tr>
<td>10-112</td>
<td>Mesne ownership by Small Business Administration</td>
<td></td>
</tr>
<tr>
<td>7-63</td>
<td>Partial transfer-veterans property</td>
<td></td>
</tr>
<tr>
<td>6-40</td>
<td>Transfer to non-exempt owner</td>
<td></td>
</tr>
<tr>
<td>1-68</td>
<td>Urban renewal agency Property acquired after taxable status date but prior to lien date</td>
<td></td>
</tr>
</tbody>
</table>

**Section 304**
Liability of State 2-33

**Section 305** *(Note: This section establishes the assessment standard (i.e., uniform percentage of assessment) applicable in New York State. Section 305 replaced former sec. 306 (L.1981, c.1057).)*

Assessment in excess of purchase price (opinion
Cost approach to value
Special purpose buildings (opinion cites former sec. 306) 5-116
Cotenancy in common parcel (opinion cites former sec. 306) 5-66
Easements
Privately-held conservation easements 11-29
Valuation (opinions cite former sec. 306; 5-62 modified by 10-103) 5-51, 5-62
Easements in gross
Taxability (modifies 5-62) 10-103
Full value assessment defined (opinion cites former sec. 306) 1-7
Hazardous waste sites
Valuation 9-58
Improvements and repairs, valuation of (opinion cites former sec. 306) 3-28
Income approach to value
Income and expense statements (see also, Fifth Avenue Office Center Co. v. City of Mt. Vernon, 89 N.Y.2d 735, 680 N.E.2d 590, 658 N.Y.S.2d 217 (1997)) 9-7
Income and expense statements—public access (see also, Fifth Avenue Office Center Co. v. City of Mt. Vernon, 89 N.Y.2d 735, 680 N.E.2d 590, 658 N.Y.S.2d 217 (1997)) 10-17
Land use restrictions
Generally (opinion cites former sec. 306) 5-85
Local governmental authority
Wetlands and shoreline development (opinion cites former sec. 306) 4-79
Long-term leases
Effect on assessment (opinion cites former §306) 5-62
Methods of valuation
Condominiums, cooperatives and rental properties 7-81
<table>
<thead>
<tr>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income approach—market v. contract rent</td>
<td>8-65</td>
</tr>
<tr>
<td>Mobile home parks</td>
<td>9-29</td>
</tr>
<tr>
<td>Reservoirs</td>
<td>7-125</td>
</tr>
<tr>
<td>Piecemeal revaluation program (opinion cites former sec. 306)</td>
<td>4-55</td>
</tr>
<tr>
<td>Power of assessor to inspect interior of private residence (opinion cites former sec. 306)</td>
<td>2-78</td>
</tr>
<tr>
<td>Restrictions in deed</td>
<td></td>
</tr>
<tr>
<td>Right of reverter (opinion cites former sec. 306)</td>
<td>4-61</td>
</tr>
<tr>
<td>Selective reassessment</td>
<td></td>
</tr>
<tr>
<td>Generally</td>
<td>9-18, 10-60</td>
</tr>
<tr>
<td>Improved parcels</td>
<td>11-14</td>
</tr>
<tr>
<td>Personal liability of assessor</td>
<td>9-87</td>
</tr>
<tr>
<td>Standard of assessment</td>
<td></td>
</tr>
<tr>
<td>Effect of L.1977, c.888 on municipalities subject to existing court order to assess at full value (opinion cites former sec. 306)</td>
<td>6-1</td>
</tr>
<tr>
<td>Effect of L.1977, chs. 888, 890 (opinion cites former sec. 306)</td>
<td>6-2</td>
</tr>
<tr>
<td>Uniform percentage—authority to choose</td>
<td>7-96</td>
</tr>
<tr>
<td>State rates—generally</td>
<td></td>
</tr>
<tr>
<td>Assessment—use of rate (opinion cites former sec. 306)</td>
<td>6-35</td>
</tr>
<tr>
<td>Use in determining full value (opinion cites former sec. 306)</td>
<td>6-84</td>
</tr>
<tr>
<td>State-owned land</td>
<td></td>
</tr>
<tr>
<td>Standard of assessment (opinion cites former sec. 306 and law prior to L.1985, c.280)</td>
<td>5-18</td>
</tr>
<tr>
<td>Underassessment of comparable parcels</td>
<td>10-104</td>
</tr>
<tr>
<td>Value</td>
<td></td>
</tr>
<tr>
<td>Current use v. highest and best use</td>
<td>10-45</td>
</tr>
<tr>
<td>Purchase price-broker’s commission</td>
<td>8-100</td>
</tr>
<tr>
<td>Restrictions on resale price</td>
<td>10-34</td>
</tr>
<tr>
<td>Vacant and unused property</td>
<td>11-16</td>
</tr>
<tr>
<td>Village use of town rolls</td>
<td></td>
</tr>
<tr>
<td>Compliance with standard</td>
<td>8-91</td>
</tr>
</tbody>
</table>

**Section 306** *(Repealed L.1981, c.1057 - opinions)*
**Section 310**

Acting and deputy assessor (opinion cites former sec. 21 of the Town Law; see RPTL, sec. 314) 2- 52

Appointment in town of first class
Effect of Federal census 9- 88

Appointment of corporation as assessor 9- 37

Board of assessors
Switch to sole assessor 11- 57

Civil service classification
Residency (opinion cites former sec. 1522) 2- 52

Compatibility of office
County Director of Real Property Tax Services, employee (opinion cites former sec. 1522) 6- 39
Deputy director of real property tax services (opinion cites former sec. 1522) 7- 5
School board member (opinion cites former sec. 1522) 6- 41
Tax collector (opinion cites former sec. 1522) 6- 55
Town budget officer (opinion cites former sec. 1522) 4- 91
Village mayor (opinions cite former sec. 1522) 3-61, 6-63

Conflict of interest
Bank advisory board member (opinion cites former sec. 1522) 4- 16
Political party committeeman (opinion cites former sec. 1522) 4-100
Tax map technician (opinion cites former sec. 1522) 3- 62
Village mayor (opinion cites former sec. 1522) 3- 61

Oath of office
Reappointment to new term 9- 44

Powers and duties
Dog damage (construes law prior to L.1989, c.440) 4- 35
Fence viewing-procedure (opinion cites former sec. 1522) 5- 11
Hours of work (opinions cite former sec. 1522) 6-63, 6-65
Unpaid leave of absence 9- 25

Prospective appointment 10-122
Residency
Effect of Article 15-A of RPTL on inconsistent general law (opinion cites former sec. 1522) 6- 54

Salary
Determination of town board (opinion cites former sec. 1522) 6- 65
Revaluation program (opinion cites former sec. 1522; see also Op.State Compt. 2001-4) 5- 3

Term of office
Appointed successor to deceased assessor (opinion cites former sec. 1522) 2- 42
Appointments to new term (opinion cites former sec. 1522) 6- 4
Cooperative assessment agreement (opinion cites former sec. 1522) 4- 83
Coordinated Assessment Program 10- 35
Indefinite term (opinion cites former sec. 1522) 3- 78
Retirement, service beyond age 70 (opinion cites former sec. 1522) 7- 78
Six year term (opinion cites former sec. 1522) 5- 76

Training requirements
Village board of trustees 8- 96

Section 314
Powers and duties (opinion cites former sec. 1522 and law prior to L.1986, c.361) 2- 52

Section 324
Appointed assessor (opinion cites former sec. 1522) 2- 2

Section 326
Fee appraisers (opinion cites former sec. 1522) 3- 3

Section 328
Change to single appointed assessor (opinion cites former sec. 1557 and law prior to L.2006, c.521) 2- 26
Effect of six year term of office (opinion cites former sec. 1557) 5- 76
Switch to sole assessor 11- 57

Section 329
Prior authorization (opinion cites former
sec. 1556) 9- 93

Real Property Tax Law
Article 4
Section 400
American Red Cross 11- 67
Economic Development Administration 1- 36
Farmers Home Administration (cites as sec. 401) 5- 56
Military housing complex 11- 41
Small Business Administration 1-40, 10-112

Section 402
Scope 10- 70

Section 404
Department or agency
OTB corporation 8-106
Erie County Water Authority not a State agency 2- 80
Forest Preserve
Timber reservation rights 10- 18
Land leased to private individual for farming 2- 36
Leased property 2- 5
Liability for sewer and water rents 2- 32
Liability for sewer charges 2-25, 3-39
Liability for special assessments
Failure to notify; subsequent transfer 5- 25
Liability for water district charges 10- 92
Liability for Westchester Co. sewer district charges 11- 65
NYS Housing Finance Agency 7- 10
Privately owned property on State owned land 3-101
Privately owned property transferred to State 2- 34
Scope
Department or agency—OTB corporation 8-106

Taxes on property acquired after lien date
Enforceability of lien 8-44

Taxes on property acquired between tax status and lien dates 2-33, 4-60

Teachers’ Retirement System 7-55

Vesting of title
Acquisition by purchase 7-40

Water and sewer district charges
Type of charge (see also 7-88) 1-116

Section 406
Agreement to exempt
Counties and school districts 9-61
Method of 7-54

Airport facilities 5-20

Business improvement districts
Liability for charges 10-51

Catering facility 10-120

County nursing home 5-93

Generally
Payments in lieu of taxes 8-97

Golf course 10-120

Leased property
Building leased in part for private purposes 1-101
Community college 8-8
County hospital—lease of portion for private practice 7-3
Nonprofit organization providing substance abuse and family counseling 11-45
Private ownership—public use 7-72
Regional Off-track Betting Corporation 6-111
Veterans organization 7-1
Volunteer fire department 5-107

Liability for Westchester Co. sewer district charges 11-65
Life tenant, property occupied by 1- 72

New York City water supply system 5- 90

Property acquired by tax deed
  County appropriations for taxes 4- 53
  Effect of public purpose use 5-114
  Effect of public purpose use in part-highway use 7- 33
  Liability for library charges 11- 68
  Liability for school district taxes and fire district charges 3- 29
  Liability for sewer district charges 8- 45
  Notice to assessor 8-104
  Scope-inconsistent charter provisions 6- 80
  Time of commencement 8- 56

Property located outside corporate limits
  Agreement to exempt-effective date 8- 66
  Gravel bed 6- 21

Public use requirement
  Commercial marina 8-112
  Occasional use for private purposes 8- 75

Sand reserve 3- 88

Scope
  Effect of public purpose use 5-114
  Rollback taxes on converted farmland (overruled in part by 10-36) 8-109

Sewage disposal plant
  Agreement between municipalities to exempt plant 2- 84
  Dwelling for plant operator 5- 7

Special assessments
  Liability of city-owned property (but see 7-88) 5-108

Utility property 6-112

Vacant land
  Infrequent use for fund raising events by private organizations 6- 95

Village parking lot
  Vacant lot 2- 13
Village property to be used as railroad museum 3- 1

Water system
   County taxation 1- 81

Water treatment plant
   Industrial waste treatment distinguished 7-102

Watershed located outside corporate limits
   (construes law prior to L.1979, c.683) 3- 51

Section 408
   Charter school exemption compared
     Leased property 11- 37

   Improvements leased by school district 9- 46

   Lease and transfer of title 3- 23

   Leased property 4- 31

   Life estate 5- 60

   Special ad valorem levies
     Capital costs of construction (but see 7-88) 3- 56

   Special assessments
     Liability for village sewer charges (see also 7-88) 4- 76

Section 410
   Buildings owned or used by district 2- 47

   Exclusive use requirement
     Lease of portion for post office 7- 23

   Special assessments
     Liability of another special district 7- 29

Section 412 (See Public Authorities Law, supra)

Section 412-a
   Eligibility of leased land 9- 17

   In lieu of tax payments
     Enforcement 11- 35
     Generally 3- 86
     Refund following pro rata taxation 10- 87
Property acquired after taxable status date

Property acquired after taxable status date from municipal corporation  11- 42

Race track
Scope of activities  3- 76

Scope of exemption
Continuation of industrial waste treatment facilities and air pollution control facilities exemptions  11-106
Effect of business investment exemption  9- 51
Effect of business investment exemption (but see 9-51)  5-112
Generally  1- 23

Section 414
Generally  3-103

Section 418
Consular residences  5- 6

Generally
Liability for tax liens  5- 63
Residence for consulate general  3-104
Summer residence of ambassador  7- 9

Scope
Special assessments  9- 92

Sections 420-a and 420-b  (Note: Because these sections were formerly combined in a single section and include many similar provisions, they are combined in this index. Note that many of the earlier opinions will cite the section as 420 or 421.)

Animal societies
Burial grounds  6-109

Application
Proof of exempt status  9- 76
Schedule A (but see 9-76)  8- 79
State Board authority to require (but see 9-76)  8- 51
<table>
<thead>
<tr>
<th>Category</th>
<th>Example</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benevolent</td>
<td>Social club</td>
<td>10-117</td>
</tr>
<tr>
<td></td>
<td>Thrift shop</td>
<td>5-21</td>
</tr>
<tr>
<td>Charitable</td>
<td>American Red Cross</td>
<td>11-67</td>
</tr>
<tr>
<td></td>
<td>Apartment complex for elderly</td>
<td>6-33, 10-100</td>
</tr>
<tr>
<td></td>
<td>Board of Pensions of United Presbyterian Church</td>
<td>4-109</td>
</tr>
<tr>
<td></td>
<td>Home for aged owned by Methodist Church Conference</td>
<td>1-55</td>
</tr>
<tr>
<td></td>
<td>Residence for elderly</td>
<td>3-7</td>
</tr>
<tr>
<td></td>
<td>Residence for elderly-Baptist Home of Brooklyn</td>
<td>5-103</td>
</tr>
<tr>
<td></td>
<td>Salvation Army</td>
<td>1-21</td>
</tr>
<tr>
<td></td>
<td>Generally</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Thrift store</td>
<td>4-106</td>
</tr>
<tr>
<td></td>
<td>Single family low-income housing</td>
<td>5-9</td>
</tr>
<tr>
<td></td>
<td>Thrift shop</td>
<td>5-21</td>
</tr>
<tr>
<td>Ecological</td>
<td>Foundation for visual and performing arts</td>
<td>1-13</td>
</tr>
<tr>
<td></td>
<td>Nature Conservancy Inc.</td>
<td>2-98</td>
</tr>
<tr>
<td></td>
<td>Public benefit</td>
<td>9-68</td>
</tr>
<tr>
<td>Educational</td>
<td>Aerospace and development corporation property used by Civil Air Patrol</td>
<td>3-115</td>
</tr>
<tr>
<td></td>
<td>Artists’ retreat</td>
<td>10-72</td>
</tr>
<tr>
<td></td>
<td>Barbershop quartet singing society</td>
<td>4-105</td>
</tr>
<tr>
<td></td>
<td>Catering hall</td>
<td>10-96</td>
</tr>
<tr>
<td></td>
<td>Community residences for retarded adults</td>
<td>6-87</td>
</tr>
<tr>
<td></td>
<td>Country day school in which weekend impact programs in communications and arts are held</td>
<td>2-63</td>
</tr>
<tr>
<td></td>
<td>Fieldhouse</td>
<td>2-35</td>
</tr>
<tr>
<td></td>
<td>Fraternity houses</td>
<td>6-70</td>
</tr>
<tr>
<td></td>
<td>Historic Track at Goshen</td>
<td>6-101</td>
</tr>
<tr>
<td></td>
<td>Housing rented to faculty</td>
<td>1-11</td>
</tr>
<tr>
<td></td>
<td>Museum</td>
<td>10-29</td>
</tr>
<tr>
<td></td>
<td>Nursery school</td>
<td>3-37</td>
</tr>
<tr>
<td></td>
<td>Public access television station</td>
<td>10-11</td>
</tr>
<tr>
<td></td>
<td>Private school which does not employ traditional teaching methods</td>
<td>1-15</td>
</tr>
<tr>
<td></td>
<td>Summer camp</td>
<td>4-92</td>
</tr>
<tr>
<td></td>
<td>Vocational training center for mentally disabled-vacant land</td>
<td>5-71</td>
</tr>
<tr>
<td>Fraternal</td>
<td>Masonic lodge</td>
<td>1-18</td>
</tr>
<tr>
<td></td>
<td>Subordinate lodge</td>
<td>10-43</td>
</tr>
</tbody>
</table>
Free public library
Vacant land 5-53

Generally
Applicability to organization enacted and exempted by special act 11-34
Easement in gross retained by grantor 10-103
Effect of municipal annexation 10-48
Estoppel of assessor to discontinue exemption 10-101
Foreign corporation 7-18
Incidental use 4-69
Judicial review of denial of exemption - statute of limitation 9-76
Leased property-rent limitation: carrying, maintenance and depreciation charges 10-88
Liability for conversion of agricultural lands (overrules 8-109 in part) 10-36
Liability for special ad valorem levies on behalf of special library districts 11-5
Local option to tax-generally 3-20, 3-40
Local option to tax-grandfather clause 6-61
Local option to tax-permissive class use by mandatory class organization 11-70
Local option to tax-school district 3-75
Local option to tax-school district challenge to assessor’s determination 5-22
Local option to tax-school district governing board 5-37
Ownership (6-24 modified by 11-48) 6-24, 11-48
Ownership-joint tenancy 10-119
Minerals; oil and gas rights 7-28
Partially exempt parcels 3-119
Property leased to charter school 11-37
Property leased to private individuals 3-77
Purposes of organization 10-29
Special ad valorem levies-correction of errors (but see 7-88) 5-105
Special ad valorem levies-fire protection district 5-39
Special assessments-correction of errors (but see 7-88) 5-105
Transfers to nonexempt owners after taxable status date 2-103
Vacant land 4-22

Historical
Historic Track at Goshen 6-101

Hospital
Leased office space 1-64, 10-46
Parking garage 3-55
Space leased for private health care center 3-12
Water charges 3-73


Miscellaneous
Ball park-ownership by private person 4-26
Business and professional association 4-95
Chambers of commerce 1-57
Community centers 1-61
Drug rehabilitation center 1-100, 11-45
Granges (construes law prior to L.1978, c.616) 1-31
Improved Order of Red Men 4-42
Little League (construe law prior to L.1980, c.904; superseded by 10-115) 4-90, 6-17
Management training assn (contra: American Management Assn. v. Assessor, Town of Madison, 47 N.Y.2d 841, 392 N.E.2d 571, 418 N.Y.S.2d 584 (1979)) 4-45
Rod and gun club 1-19
Sales shop of organization for training and rehabilitation of handicapped persons 1-99
Summer camp (see also, Hapletah, v. Assessor of the Town of Fallsburg, 79 N.Y.2d 244, 590 N.E.2d 1182, 582 N.Y.S.2d 54 (1992)) 1-22
Vacation residence for New York City teachers 1-89
Volunteer ambulance corporation 3-111

Moral or mental improvement
Boy Scouts-effect of easement 5-24
Boy Scouts-incidental use of land 4-69
Boy Scouts-sponsoring organization 5-99
Boy Scouts-tract of land used as camp 1-10
Homeowners association 5-17
Vocational training center for mentally disabled-vacant land 5-71
YMCA owned housing 2-92

Patriotic
Naval officers club 4-121

Religious
Apartment complex for elderly 6-33
Bookstore 10-95
Convent 9-85
Drug rehabilitation center 2-46
Evangelical Christian organization 2-70
Foundation for Study of American Yoga and Tibetan Buddhist Doctrines Inc. 1- 58
Home for aged owned by Methodist Church Conference 1- 55
Investment property 1- 12
Leased property-agricultural purposes 2- 19
Leased property-generally 2- 49
Leased property-parsonage 10- 90
Leased property-profit making nursery school 4- 28
Leased property-State of New York 2- 95
Liability for sewer charges (see also 7-88) 3- 22
Life estate in church property reserved to individual 3- 44
Parked lot, income producing 2- 22
Parsonage exemption distinguished 5-122, 10-38
Purpose of organization 5- 92
Required financial information 6- 30
Residence for church caretaker (but see Hapletah, v. Assessor of the Town of Fallsburg, 79 N.Y.2d 244, 590 N.E.2d 1182, 582 N.Y.S.2d 54 (1992)) 2- 19
Residence for elderly-apartment complex 3- 7
Residence for elderly-Baptist Home of Brooklyn 5-103
Residence for elderly-nursing home 3- 16
Residence for teacher and students 9- 71
Salvation Army-generally 1- 21
Salvation Army-thrift store 4-106
Summer camp (see also, Hapletah v. Assessor of the Town of Fallsburg, 79 N.Y.2d 244, 590 N.E.2d 1182, 582 N.Y.S.2d 54 (1992)) 1-22, 4-92
Unincorporated church 10- 56
Vacant or unused land 1-16, 2-81
Vacant residential property-contemplated use 11- 55
Woodlot 4- 52

Scientific
Ecological purposes 1- 13
Leased property 4- 44

Youth sportsmanship
General 10-115

Section 421-e
Applicability to previously constructed improvements
Duration of exemption 11-108

Section 421-f
Generally
Completion 10- 24
Local option
Owner occupancy 11- 20
Reduction of term of exemption 11- 20
Single family homes 11- 20

Ownership
Transfer to owner’s heir or distributee 10-107

Scope
Buildings 10- 50

**Section 422**
Exclusive use requirement
Cellular telephone tower 10- 30
Housing project for aged (but see 7-88) 1- 50
Scope 4-108
Vacant land not entitled to exemption 2- 81

**Section 423**
Applicability
Application 11- 80

**Section 425**
Generally
Filing date 10- 74
Income reporting period (construes law prior to L.2002, c.83, Pt. E) 10- 47
Property also entitled to other exemptions 11-110

Income
Dividends 11- 78
Spouse’s income 11- 4

Ownership
Joint tenancy-aged parent and child with disability and limited income; enhanced exemption 11-107
Mobile home 11- 97
Reapplication when spouse added to deed 12- 7
Trustee’s discretionary power to sell beneficiary’s residence 11- 44

Residence requirement
Absence from residence due to ill health 10- 69
Domicile 11- 77
Occupancy by remainderman during life tenant’s
confinement in nursing home 11- 12
Residential improvement split by municipal boundary line 10- 67
Separate domiciles of husband and wife 11- 18

Scope
Library appropriation 10- 59
Transfer to non-exempt owner 10- 76

Section 428
Generally
Subordinate lodge 2-38, 10-43

Improved Order of Red Men
Subordinate lodge 4- 42

Masonic lodge 1- 18

Section 436
Scope
Residence of clergyman 10- 56

Section 444
Historic Track at Goshen 6-101

Section 444-a
Scope
Requirement for alteration or improvement 12- 3

Section 446
Animal burial grounds 6-109

Lands used for cemetery purposes (construes law prior to L.1981, c.920) 1- 24

Storage facility in nearby garage (construes law prior to L.1981, c.920) 3- 8

Section 450
Agricultural center 10- 62


Historic Track at Goshen 6-101
Meeting halls and Grange property
Effective date of L.1978, c.616 6- 8

Section 452
American Legion post
Open to public 1- 62

Chief Petty Officers club 4-121

Veterans of Foreign Wars post
Generally 3- 67
Portion leased to United States government 3-125

Section 454
Improved Order of Red Men 4- 42

Lands outside reservation 7- 15

Leasehold acquired by Indian in reservation 1- 84

Taxable status of leased property 9-108

Utility property 7-122

Section 455
Enhanced school tax relief [STAR] exemption 11-107

Section 457
Purchase price limitation
Local option 11- 22
Self-constructed home 11- 81

Scope
Completed buildings 11- 23
Mobile homes 11- 87

Section 458
Alternative exemption
Retention of eligible funds exemption 8-12, 10-49

Application
Additional information required by assessor 3-109
Filing and retention 2- 40
Proceeds of sale used to purchase property in another
town-new application required 1-103
Review by assessor for verification of facts 2- 20
Verification requirement 4- 51
Eligible funds

- Blind annuity
- Death gratuity or benefit
- Death pension benefits
- Enlistment bonus
- G.I. Mortgage-Federal payments
- Government life insurance dividends
- Limitation applies even though funds exceeding $5000 received by member of exempt class in different capacities (construes law prior to L.1988, c.100)
- Mingling of funds
- National Service Life Insurance-conversion of policy
- National Service Life Insurance-loan thereon
- On-the-farm training
- Pension paid to children
- Proceeds of sale
- Proceeds of sale used to purchase property in another town-new application required
- Proceeds of sale-income tax savings
- Readjustment allowance
- Reenlistment bonus
- Repayment of loan of mustering-out pay
- Subsistence allowance-generally
- Subsistence allowance-paid to child of deceased or totally disabled veteran
- Subsistence allowance-portion of educational costs paid by employer
- Unemployment insurance
- Voluntary separation incentive program

Generally

- Computation-change in level of assessment-applicability to municipalities which do not assess
- Computation-local law maintaining percentage of exemption (but see Archer v. Town of North Greenbush, 105 Misc.2d 60, 431 N.Y.S.2d 644, modified on other grounds, 80 A.D.2d 361, 439 N.Y.S.2d 729 (3d Dept., 1981))
- Computation-transfer of portion to non-exempt
Computation-transfer of pro rata exemption 11-113
Exemption on more than one parcel 1- 35
Property also entitled to other exemptions 11-110
Property owner also entitled to senior citizens exemption 2-105
Proportional exemption (construes law prior to L.1984, c.525; see also 9-26) 7- 66
Pro rata exemption in non-assessing unit village 9-102
Prorated transferred exemption-procedure 11-109
Recovery of taxes where exemption erroneously granted 2- 20
Review of application by assessor for verification of facts 2- 20
Termination of exemption after taxable status date 4- 66
Transfer of exemption-generally (9-20 overruled in part by L.2000, c.334) 5-35, 9-20
Transfer of proportional exemption 9- 26

Local law re alternative exemption
Rescission (codified L.1985, c.899) 8- 39

Member of exempt class
American Field Service (superseded by L.1995, c.616) 9- 78
Common-law spouse or surviving spouse 6- 93
Dependent parents 1-102
Divorce or separation of wife 2-82, 2-101
Husband and wife both veterans 2-106
Maritime personnel (construes law prior to L.1989, c.701) 6-114
Minor child 2-102
Ownership by corporation 1- 76
Remarried widow 1-63, 3-87
Remarried widow who obtains annulment 2- 53
Surviving spouse 5- 72
Surviving spouse-increased exemption 7- 6
Trust beneficiary (3-91 construes law prior to L.1995, c.377) 3-91, 10-25
Widower of veteran 4- 78

Ownership
Assignment of rents 10- 19
Condominium unit 5- 84
Cooperative unit (construes law prior to L.1997, c.171) 7- 50
Executory contract of sale 1- 52
Executory contract of sale-recording 7- 24
Joint tenancy by veteran and child 4- 66
Life estate 9–59
Life estate reserved by widow when she enters into contract of sale 1–88
Limited liability company 10–97
Partnership 1–54
Scope of exemption 3–89
Title obtained through prior marriage 6–43
Trust (construes law prior to L.1995, chs. 377, 378; see also 10–25) 9–83
Trust beneficiary 10–25

Purchase
Conveyance to veteran after expenditure of eligible funds 4–120
Generally 4–29
Improvements and repairs 4–120
Refinanced mortgage 9–2
Repayment of loan secured by mortgage; unsecured loan (modified by 9-2) 3–83
Repurchase after tax sale 5–43

Section 458(3)
Seriously disabled veteran
Blindness grant 10–5
Computation (construes law prior to L.1981, c.981) 5–52
Effect of L.1981, c.981 7–110
Eligibility for specially adapted housing grant 11–98
Generally (construes law prior to L.1987, c.733) 2–10
Scope of exemption—effect of increased maximum exemption (construes law prior to L.1981, c.981) 4–63
Scope of exemption—school taxes 1–60, 2–9
Transfer of exemption—transfer by unremarried surviving spouse (superseded by L.1995, c.364) 6–69
Transfer of exemption—transfer by veteran 6–108

Section 458-a
Computation
Equalization (construes law prior to L.1996, c.477) 9–109
Municipal caps 12–2

Eligibility
Minimum period of service 11–38
Mobile home owner 9–10
Non-homestead class property 9–35
Peacetime service-connected disability 10–52
Period of war—definition 8–69
Qualifying service 9–120
Generally
Effect of dissolution of village 9-84
Property also entitled to other exemptions 11-110
Prorated transferred exemption-procedure 11-109

Local law
Deadline for changing exemption limitations 11-123
Rescission (codified L.1985, c.899) 8-39

Member of exempt class
American Field Service (superseded by L.1995, c.616) 9-78
Career military personnel 11-58
Coast Guard 11-3
Foreign government service 8-72
Gold Star Parent 10-114
Merchant marine (construes law prior to L.1989, c.701) 8-88
Naval Academy midshipman 11-10
Non-resident 8-115
Public Health Service 10-105
Reservist 8-37, 11-58
Type of discharge 8-47, 8-103
Veteran also the unremarried surviving spouse of a veteran (construes law prior to L.1988, c.100) 8-98

Ownership
Limited liability company 10-97
Trust (construes law prior to L.1995, c.377; see also 10-25) 9-83
Trust beneficiary 10-25
Trustee’s discretionary power to sell beneficiary’s residence 11-44

Residence and occupancy requirement
Cooperative apartments 10-85
Domicile 11-77
Large tracts 10-9
Multi-family residence 10-64
Separate domiciles of husband and wife 11-18

Retention of eligible funds exemption 8-12, 10-49

Section 459
Scope 9-38

Section 459-c
Generally
Property also entitled to other exemptions 11-110
Income requirement
Social Security Disability Income for children 11-9
Social Security-workers’ compensation offset 11-39
Subchapter S corporate income 11-71
Workers’ compensation 11-6

Ownership requirement
Joint tenancy-child with disability and aged parent; exemption option 11-107

Residence and occupancy requirement
Domicile 11-77

Section 460
Assigned work requirement
Administrative post 5-54

Cantor 4-70
Deacon 6-78

Generally
Property also entitled to other exemptions 11-110

Jehovah’s Witness 10-13, 11-120
Morah 11-120

Remarried widow who obtains annulment 2-53

Residency requirement 4-2

Scope and computation
Multiple clergy 11-64
Ownership by two clergymen 4-65
Principal occupation 5-124
Property also eligible for senior citizens exemption 1-77
Reduction of assessed value 4-112

Universal Life Church 11-90

Unremarried widow
Joint ownership 4-40

Section 462
Limitations on exemption
Residence of clergyman 3-64

Nonprofit organizations exemption distinguished 5-122, 10-38
Ownership requirement
   Fee on limitation 10-75
   Property leased from one religious corporation to another 10-90

Scope
   Special assessments and special ad valorem levies 5-122
   Unincorporated church 10-56

Use requirement
   Contemplated use 11-55

Section 464
   Generally
      Organization of company or department 5-45

Leased premises
   Public purpose use 5-107
   United States Army Reserve 5-78
   United States Postal Service 10-65

Scope
   Special ad valorem levies and special assessments 6-16, 7-103

Vacant land 5-107

Section 466
   Active member
      Rescue squad 7-114

   Additional to other exemptions to which property is entitled 2-23

   Married firefighters 7-45

(Ed. note: There are several sections denominated as section 466-a, 466-b, 466-c, 466-d, 466-e, 466-f, 466-g, 466-h, and 466-i. They include similar though not identical provisions affecting various counties. Therefore, an opinion pertaining to one county’s exemption may also be relevant to that of another. There is also another section 466-f which affects secs. 466 and 466-a through 466-e as well as another section 466-h which affects secs. 466 and 466-a through 466-g.)

Section 466-c [Putnam Co.]
Residency and service requirements
Different towns 11-31

Section 466-c [Suffolk Co.]
Computation
Dual service by individual 11-51

Ownership
Multiple qualified owners 11-51

Service requirement
Split service 11-51

Section 466-d [Westchester Co.]
Property also entitled to other exemptions 11-110

Section 466-f
Service requirement
Death of non-member volunteer while in the performance of duties 11-66

Section 466-f [Jefferson and St. Lawrence Cos.]
Service requirement
Mutual aid 11-79

Section 466-g [Onondaga Co.]
Service requirement
Length of service award program 11-82

Section 467
Application
Affidavit in lieu of renewal application 9-36
Application as public record
(4-102 modified by 11-30) 4-102, 11-30
Failure of exemption recipient to receive renewal application 10-73
Filing date 10-74
Filing when village uses town roll 4-39
Guardian, filing by 10-15
Renewal application-authorization for late filing 8-7

Generally
Computation of exemption where property entitled to other exemptions 1-32, 11-110
Filing date 10-74
Income reporting period 4-4, 10-47
Local authorization-county legislative body without
<table>
<thead>
<tr>
<th>Topic</th>
<th>Page(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authority to vary terms of statute</td>
<td>2-64</td>
</tr>
<tr>
<td>Property owner also entitled to veterans exemption</td>
<td>2-105</td>
</tr>
<tr>
<td>Qualification as of taxable status date (construes law prior to L.1978, c.635: RPTL sec.520)</td>
<td>1-119</td>
</tr>
<tr>
<td>Scope—special assessments</td>
<td>5-89</td>
</tr>
<tr>
<td>Income requirement</td>
<td></td>
</tr>
<tr>
<td>Alimony</td>
<td>10-61</td>
</tr>
<tr>
<td>Board received for hospital out-patients</td>
<td>4-123</td>
</tr>
<tr>
<td>Cancellation of debt</td>
<td>11-56</td>
</tr>
<tr>
<td>Capital gain from sale of home</td>
<td>10-12</td>
</tr>
<tr>
<td>Capital gains and losses—application of loss from one income source against gain from another</td>
<td>5-36</td>
</tr>
<tr>
<td>Capital gains and losses—reparation of loan principal</td>
<td>7-13</td>
</tr>
<tr>
<td>Circuit breaker</td>
<td>10-8</td>
</tr>
<tr>
<td>Combined incomes of estranged husband and wife</td>
<td></td>
</tr>
<tr>
<td>(construes law prior to L.1992, c.145)</td>
<td>3-59</td>
</tr>
<tr>
<td>Dividends</td>
<td>3-98</td>
</tr>
<tr>
<td>Dividends—ordinary and qualified dividends</td>
<td>11-78</td>
</tr>
<tr>
<td>Executor’s and administrator’s commissions</td>
<td>10-31</td>
</tr>
<tr>
<td>Federal “foster grandparent” program (construes law prior to L.1993, c.551)</td>
<td>4-71</td>
</tr>
<tr>
<td>Gain from installment sale</td>
<td>3-123, 11-89</td>
</tr>
<tr>
<td>Gain on sale of residence (modified by 10-12)</td>
<td>4-56</td>
</tr>
<tr>
<td>Income of deceased spouse</td>
<td>1-70</td>
</tr>
<tr>
<td>Increase in limitation after taxable status date</td>
<td>7-25</td>
</tr>
<tr>
<td>Increase—postponement of effective date</td>
<td>8-20</td>
</tr>
<tr>
<td>Insurance proceeds</td>
<td>1-2, 1-48</td>
</tr>
<tr>
<td>Insurance proceeds—personal injuries</td>
<td>7-84</td>
</tr>
<tr>
<td>Interest on joint savings account</td>
<td>5-79</td>
</tr>
<tr>
<td>Interest on preneed funeral expense accounts</td>
<td>11-111</td>
</tr>
<tr>
<td>Interest on United States Savings Bonds</td>
<td>1-98</td>
</tr>
<tr>
<td>Interest on United States Treasury Notes</td>
<td>6-119</td>
</tr>
<tr>
<td>Judicial settlement of discrimination claim</td>
<td>11-85</td>
</tr>
<tr>
<td>Local authorization to set limits</td>
<td>3-70</td>
</tr>
<tr>
<td>Local authorization—public hearing</td>
<td>4-48</td>
</tr>
<tr>
<td>Long-term care insurance premiums</td>
<td>11-73</td>
</tr>
<tr>
<td>Loss carryback/carryover</td>
<td>4-9</td>
</tr>
<tr>
<td>Moneys received as guardian of incompetent veteran ward</td>
<td>5-67</td>
</tr>
<tr>
<td>Monthly payment for care of welfare children</td>
<td>2-6</td>
</tr>
<tr>
<td>Mortgage payments, costs of home repairs, heat, light, medical expenses (construes law prior to L.1996, c.313)</td>
<td>2-65</td>
</tr>
<tr>
<td>Net rental income—adult children</td>
<td>10-78</td>
</tr>
</tbody>
</table>
Net rental income from owner-occupied multi-family dwelling 1- 8
Net rental income included in computation 3- 46
Net rental income less than “fair rental value” 4- 82
Net rental income-depreciation (codified L.1975, c.535) 5- 30
Nominee interest 11- 24
Noncontributory trust fund established by former employer 5- 1
Nursing home expenses-extent of allowable deduction 10- 99
Payments to victims of Nazi persecution 11-114
Prize money 4-114
Railroad retirement benefits 11- 19
Reduction-effect on sliding scale exemption 8- 41
Retiree’s earnings 4- 68
Retirement benefits-employee contributions 9- 70
Retirement benefits-401(k) plans 11-112
Retirement benefits-IRA 8- 22
Retirement benefits-individual retirement annuities 10-109
Reverse mortgages 9- 72
Sliding scale (opinion cites former sec. 467-d) 8- 23
Sliding scale - change in income increments 9- 5
Social Security benefits 4- 99
Social Security Disability Income for children 11- 9
Social Security-Medicare premium reduction (see also 10-28) 10- 22
Social Security-moneys received as representative payee of a student beneficiary 6- 57
Social Security paid directly to student 5-100
Social Security received for support of minor children 2- 51
Social Security received for support of retarded adult child (but see 6-57) 4- 64
Social Security-retroactive payment 11-118
Social Security-self-employment 6-115
Social Security-workers’ compensation offset 11- 39
Subchapter S corporate income 11- 71
Supplemental security income 4- 72
Unemployment insurance benefits 2- 50
Unreimbursed medical and prescription drug expenses 10- 28
Veterans disability and indemnity compensation 1-109, 10-98
Veterans disability payments (construes law prior to L.1997, c.168) 1- 87
Veterans New York State blind annuity (construes law prior to L.1997, c.168) 4-116
Veterans non-service connected disability pension (construes law prior to L.1997, c.168) 4-116
Workers’ compensation 11- 6
Local authorization
Generally-county legislative body may not vary statutory terms 2-64
Income requirement-municipality may not set varying limits 3-70
Income requirement-public hearing 4-48
Notice of school district hearing 5-2
Notice of school district hearing-application of Public Officers Law 8-84
Ownership requirement-municipality may not vary requirement 4-104
Residence and occupancy requirement-acreage, maximum 5-8

Ownership requirement
Acquisition of title by aged daughter from mother 2-113
Acquisition of title by aged mother from deceased daughter 2-112
Applicant reaching age 65 after taxable status date - local option 9-110
Common-law marriage 1-111
Computation where residence is sold and replaced 1-53
Exception for devise or bequest 9-81
Executory contract of sale 3-52
Guardian 11-52
Intestate distribution 3-81
Joint tenancy-aged parent and child 2-83
Joint tenancy-aged parent and child with disability; exemption option 11-107
Joint tenancy-aged siblings, one a non-resident 1-110
Joint tenancy-aged sisters 4-118
Joint tenancy-period of ownership of aged survivor 1-5
Legal residence 2-57
Life estate 5-106
Life estate reserved after remainder interest conveyed 1-34
Life estate-creation of predated life estate 7-2
Local authorization-municipality without authority to vary requirement 4-104
Owner less than 65 years of age 4-98
Owner of rights to proceeds of sale 6-46
Property appropriated for public purpose 2-61
Property devised to a sister 3-38
Property devised to widow and children and children quitclaim to widow 1-41
Remainderman who has contracted to pay taxes during term of life tenant 1-59
Remaindermen 4-57
Requirement is one of ownership, not occupancy 2-59
Residence lost through foreclosure and reacquired 10-63
Residence sold and replaced-retention of former residence (construes law prior to L.1977, c.148) 3-95
Residence sold and replaced-transfer of exemption 10-23
Right of occupancy 5-12
Sale of one residence and purchase of another located in a different town in same village (construes law prior to L.1977, c.148) 2-54
Surviving spouse less than 65 years of age 3-121
Surviving spouse less than 65 years of age-effect of L.1975, c.664 5-40
Tenancy in common-aged sisters 4-118
Title held in name of a corporation 3-54
Title to property jointly owned by two persons not husband and wife later transferred to sole owner 2-55
Trailer placed on land for required length of time 1-78
Transfer of title between parent and child 2-44
Transfer of title between parent and child-delivery of deed 5-33
Transfer of title between spouses 1-74
Transfer of title by nonresident joint owner to resident joint owner 3-81
Transfer of title to public welfare official 1-79
Trust (construes law prior to L.1995, chs. 377, 378) 9-83
Trust beneficiary (4-96 construes law prior to L.1995, c.378) 4-96, 10-25
Trustee’s discretionary power to sell beneficiary’s residence 11-44

Renewal application
Affidavit in lieu of application 9-36
Late filing-procedure for entry on roll 8-7

Residence and occupancy requirement
Abandonment 10-32
Absence from residence due to ill health 10-69
Apartments leased by owner 4-115
Child in college 3-106
Confinement in nursing home or hospital (construes law prior to L.1985, c.440; see 10-69) 1-115
Domicile 11-77
Exclusivity of residential use (construes law prior to L.1985, c.440) 7-16
Exemption available only on residence 3-46
Farm property 2-17
Farmland 2-14
Farmland and other large tracts (construes law prior to L.1985, c.440, L.1992, c.767, and
cites rule later repealed) 7- 65
Legal residence 2- 57
Large tracts 10- 9
Legal residence—property must be legal residence on taxable status date, but there is no length of occupancy requirement 2- 59
Legal residence—wife (superseded by L.1976, c.62 amendment to Domestic Relations Law, sec. 61) 5- 5
Local authorization—acreage, maximum 5- 8
Multi-family residence 10- 64
Occupancy by remainderman during life tenant’s confinement in nursing home 11- 12
Portion of property leased or used by others 2- 48
Separation of husband and wife (construes law prior to L.1992, c.145) 4- 43
Separation or divorce of husband and wife (construes law prior to L.1992, c.145) 4- 67
Small claims assessment review compared 7- 80
Trailer as legal residence on land owned for required length of time 1- 78

School taxes
Child in BOCES 6-107
Children in ARC program 6- 72
Children in Head Start program 6- 72
Library appropriation 7- 92
Welfare children residing in home of aged taxpayer 1- 9

Scope
School taxes—library appropriation 7-92, 10-59

Scope and computation
Property also eligible for clergyman’s exemption 1- 77

Sliding scale
Modification of sec. 467 (opinion cites former sec. 467-d) 8- 23
Municipal authority to vary 8-120
Reduction (opinion cites former sec. 467-d) 8- 41

Section 469
Ownership
Qualifying owner 11- 97

Residency
Dwelling unit 11- 97

Section 470
| Effect of revaluation (but see 9-16) | 6- 7 |
| Leased telephone equipment (but see 9-16) | 3- 27 |
| Limited assessment on telephone equipment (but see 9-16) | 2- 79 |
| **Scope** | |
| Property owned by companies providing services not associated with telephone and telegraph companies (but see 9-16) | 5- 10 |

**Section 477**

- Applicability to existing improvements 11- 40
- Continuation following acquisition by industrial development agency 11-106
- Land used for installation 5-110
- Municipal water treatment plant 7-102
- Special ad valorem levies-sewer charges-Westchester County 6- 37

**Section 477-a**

- Continuation following acquisition by industrial development agency 11-106

**Section 480**

- Application and certification Filings 7- 71
- Ceiling provision
  - Change in level of assessment 4- 54
  - Change in level of assessment-State Board certification 7- 71
- Scope 3- 2
- Effect of delay in implementation of sec. 480-a 5- 14
- Eligibility where transfer of ownership occurs (construes law prior to L.1974, c.814) 2- 41
- Eligible tract Certification and filing 7- 71
  - Decertification 7- 57
- Time of valuation
Change in level of assessment 3- 72

Section 480-a
Computation
Homesite 11- 21

Effective date
Delay of implementation 5- 14

Substantive changes made by L.1976, c.526 5- 91

Section 481
Agricultural production requirement
Commercial horse boarding (3-110 superseded in part by 10-41; 10-41 modified in part by 11-74) 10-41, 11-74
Conservation Reserve Program (10-57 supersedes 8-71 in part) 8-71, 10-57
Fish farm operation (but see L.1990, c.251) 9- 6
Federal Wetlands Reserve Program 11- 13
Honey 11- 84
Landowner Incentive Program 11-100
Transplanted trees 11- 94
Uncultivated crops 11- 93

Conversion
District boundary change 11- 62
Federal Wetlands Reserve Program 11- 13
Gravel mining 11-105
Liability of tax exempt purchaser 10- 36
Transfer of development rights 11- 76
Windfarm operations 11-121

Generally
Limited liability company ownership 11-116
Zoning compliance 11- 92

Gross sales requirement
Community supported agriculture 11-102
Conservation Reserve Program (10-57 supersedes 8-71 in part) 8-71, 10-57
Landowner Incentive Program 11-100
Natural disaster exception 12- 5
Start-up farming-crop change 11-121

Qualified lands requirement
Rented land-license 11- 83
Wildlife hunting game 11- 60
Woodland products—fiddlehead ferns 11-93
Woodland products—transplanted trees 11-94

Scope
Agricultural amusement center 10-111
Special assessments 11-11

Soil classification
Required revision 11-92

Section 483
Acreage requirement
Land under buildings 9-62

Agricultural use
Christmas tree plantation (but see L.1989, c.448) 7-11
Garage 3-36
Garage used to house farm machinery 1-49
Greenhouse (but see RPTL, sec. 483-c) 2-24
Horse boarding (opinion superseded by L.2001, c.411) 10-82
Horse breeding—barns and fences 6-75
Horse breeding—indoor exercise arena 9-57
Horse ring 11-86
Hydroponic garden 2-18
Raising of cattle for slaughter 1-65
Stallion breeding barn 1-17
Started pullet operation 1-3
Storage of hay and grain 1-65
Structure used for cold storage of apples 1-118
Structure used for storage 6-50
Structure used for storage and processing of fruit
portion of structure leased 2-43
Structure used for winter storage of bee hives 11-84
Vineyard trellises and grapevines 3-19

Generally
Commercial purpose 11-26
Conservation reserve program—effect of participation
(construes law prior to L.1989, c.398, L.1992,
c.797, and L.1999, c.473) 8-71
Dairy termination program—effect of participation in
(construes law prior to L.1989, c.398
and L.1999, c.473) 8-70
Effect on exemption of revaluation or condition of
property 2-56
Leased lands 3-36, 3-105
Leased structure 6-123
Measured as of taxable status date 2-27
Time of filing of application (but see L.1979, c.72) 3- 4

Horticultural use
Nursery stock, growing, display, sale 1- 4

Housing for employees
Employee who is son-in-law of applicant 1- 14
Officers of closely held corporation 5-104, 6- 82
Residence of immediate family of owner 6- 82

Rollback taxes
Generally 4-119

Scope
Applicable to school taxes 1- 96
Maximum exemption-number of buildings 5- 68
School district library purposes 4- 14
Special ad valorem levies and special assessments 1-20, 6-44
Sugar house (construes law prior to L.2006, c.509) 3-107

Term of exemption
Effect of L.1978, c.743 6- 10
Lapse and retroactivity-effect of L.1979, c.72 6- 77

Section 483-a
Generally Operating farm 10- 42

Section 483-c
Scope Agricultural nexus 10-106

Section 483-d
Scope Year-round home occupied by migrant farmworkers 11- 53

Section 485 (repealed L.1988, c.165)
Generally Local authorization 6- 74

Local option Scope-liability for highway taxes 6- 94

Scope Nature of charge 7- 32

Section 485-a
Authority to grant
Local options 11-43
Repeal of exemption 11-104

Scope
Conversion of property formerly used as nursing home 11-69

Section 485-b
Calculation
Effect of court ordered reduction in assessed value
(but see Ronald Associates v. Michael, 93 A.D.2d 723, 461 N.Y.S.2d 18 (1st Dept. 1983), aff’d,
Effect of revaluation (construes law prior
to L.1995, c.625 and cites rules later repealed) 9-1

Eligibility
Cessation of use 7-116

Generally
Completion of construction 11-115
Date of construction 5-97
Effective date 5-81
Taxable status date-measuring exemption 6-48

Local option
Annual resolution, necessity 5-109
Different percentages of exemption for different
applications 5-109
Different percentages of exemption in subsequent years 5-109
Effect of municipal limitation on other municipalities 11-119
Effect on other exemption (but see 9-51) 5-112
Filing with State Board-school district resolution 8-76
Increase in minimum cost of improvement 10-124
Reduction of percentage 5-81, 6-27
Reduction of percentage - effect of L.1985, c.512 9-21
Reduction of percentage of exemption, effect on prior
exemptions 6-45
Repeal 6-81
School district centralization 9-31
School districts (contra: Walker v. Board of
Assessors of the County of Nassau, 64 N.Y.2d 33,
473 N.E.2d 748, 484 N.Y.S.2d 520 (1984);
superseded by 8-111) 6-85
School districts (6-85 superseded) 8-111
Scope-liability for highway taxes 6-94
Taxable status date 6-83
Ownership
Leased property 5- 98
Leased property-lease to State or other governmental entity 6- 47
Transfer of property 6- 27

Scope
Adult home for patients with dementia 10-125
Bed and breakfast operation 9- 24
Country club 9-116
Eligibility for concurrent exemption 9- 51
Mobile home park 6- 11
Municipally-owned water system 10- 66

Section 485-e
Removal
Decertification 9- 86

Section 485-g
Scope
Improvements installed before local authorization of exemption 11- 91

Section 485-j [Utica]
Application
Filing deadline 12- 6

Section 487
Computation
Pool enclosure 8- 92
Solar greenhouse 6-122

Section 489
Calculation of exemption
Court ordered reduction in assessed value 8- 48

Section 489-d
Amtrak, Conrail
Effect of L.1977, c.920 6- 3

Application by local assessor 5-125
Apportionment of taxes on railroad property sold 1- 43

Subsidized lines
Application 6- 76
Effect of L.1977, c.920 6- 19
**Section 489-p**
Application by local assessor 5-125

Late certification of final railroad ceilings
Procedure 6- 5

**Section 489-t**
Amtrak, Conrail
Effect of L.1977, c.920 6- 3

Ceiling
Scope-application requirement 8- 36

Subsidized lines
Effect of L.1977, c.920 6- 19

**Section 489-bb**
Subsidized lines
Non-railroad company owner-separate assessment 6-106

**Section 489-cc**
Separate assessment 6-106

**Section 489-dd**
Amtrak, Conrail
Effect of L.1977, c.920 6- 3

Subsidized lines
Effect of L.1977, c.920 6- 19
Non-railroad company owner-separate assessment 6-106

**Section 489-mm**
Late certification of final railroad ceilings
Procedure 6- 5

**Section 490**
Effect on exemption of not-for-profit housing companies
(but see 7-88) 1- 50

Liability for special ad valorem levies on
behalf of special library districts 11- 5

Liability for Westchester Co. sewer district charges 11- 65

Liability of church property for sewer charges (see
also 7-88) 3- 22

Liability of city-owned property (but see 7-88) 5-108
Liability of exempt property (but see 7-88) 1-47

Liability of incorporated volunteer fire company
(7-103 modifies 6-16) 6-16, 7-103

Liability of municipal corporations
School district taxes and fire district charges 3-29

Liability of nonprofit organization (but see 7-88) 5-105

Liability of nonprofit organization for fire
district charge 5-39

Liability of parsonage 5-122

Liability of public utility for sewer charges 1-93

Liability of school district for sewer charges (see
also 7-88) 4-76

Liability of special district property
Special assessments of another special district 7-29

Liability of State for sewer and water charges (see
also 7-88) 1-116

Liability of State for water district charges 10-92

Liability of tax exempt park for sewer charges 1-93

Limits on religious corporations exemption 3-64

School districts liability for capital costs of
construction (but see 7-88) 3-56

Scope
Property acquired by tax deed 8-45

Special ad valorem levies and special assessments
Foreign governments 9-92
Property acquired by tax deed 8-45
Tax exempt property within cities and villages-
fire districts 7-119
Tax exempt property within cities and villages-
generally 7-88
Tax exempt property within villages 10-68
Section 494
Termination of veterans exemption after taxable status date 4-66

Transfers of exempt property after taxable status date 1-97

Transfers to nonexempt owners after taxable status date 2-103

Section 498
Effect on YMCA housing 2-92

Liability of State properties 2-32

Real Property Tax Law
Article 5
Section 500
Assessing duty of assessor; city council without authority 2-29

Between towns
Methods of settlement 8-28

Conflicting ownership claims 3-65

Designation of owner
Information on last recorded deed 3-25
Notice-municipal acquisition by tax deed 8-104
Revocable and irrevocable trusts 10-27

Financing costs of data collection 9-67

Inventory and valuation data
Cooperative apartments 10-85
Data mailer 9-66

Powers and duties
Entry upon real property 9-4

Right of entry (but see 9-4) 7-19

Taxable status date
Occurrence on a Saturday, Sunday or public holiday 8-5

Section 501
Inventory and valuation data
Data mailer 9-66
Public records 10-4
Village which uses town roll 7-98

Property record card
   Public inspection and copying (opinion cites rule later repealed) 8-30

Right of entry 9-4

Section 502
   Assessment of subdivision lot and split lot 2-39
   Building floors
      Separate ownership 7-14
   Building located on two lots 3-124
   Change of ownership
      Between taxable status date and lien date 3-96

Collection
   Posting of payments 3-18

Computer printout
   Microfiche record maintenance 7-31

Conflicting ownership claims
   Denial by alleged grantee 7-37
   Generally 3-65

Contiguous and noncontiguous parcels 2-116

Delinquent taxes
   Enforcement 5-13

Description of partially exempt property 3-77

Description of property
   Sufficiency 5-31

Designation of owner
   Conditional life estate 9-49
   Correction deed 10-7
   Divorce, annulment or death 8-62
   Executory contract of sale 3-82
   Guardian 11-52
   Lessee - 99 year lease 10-6
   Life estate 9-52
   Life estate-exclusive use requirement 10-102
<table>
<thead>
<tr>
<th>Topic</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>Life estate-incompatible conditions</td>
<td>10-20</td>
</tr>
<tr>
<td>Life estate-mobile home</td>
<td>11-96</td>
</tr>
<tr>
<td>Life estate-required format</td>
<td>10-55</td>
</tr>
<tr>
<td>Life estate-restrictions on alienation</td>
<td>10-58</td>
</tr>
<tr>
<td>Life estate and right of occupancy contrasted</td>
<td>9-41, 9-49</td>
</tr>
<tr>
<td>Life tenant</td>
<td>3-45</td>
</tr>
<tr>
<td>Listed in name of estate</td>
<td>2-71</td>
</tr>
<tr>
<td>Notice-E911 address changes</td>
<td>11-2</td>
</tr>
<tr>
<td>Notice of transfer</td>
<td>5-48</td>
</tr>
<tr>
<td>Revocable and irrevocable trusts</td>
<td>10-27</td>
</tr>
<tr>
<td>Time share condominium</td>
<td>7-76</td>
</tr>
<tr>
<td>Title through right of survivorship</td>
<td>9-121</td>
</tr>
<tr>
<td>Trust (construes law prior to L.1995, chs. 377, 378; see also 10-25)</td>
<td>9-52, 9-83</td>
</tr>
<tr>
<td>Trust beneficiary</td>
<td>10-25</td>
</tr>
<tr>
<td>Trustee’s discretionary power to sell beneficiary’s residence</td>
<td>11-44</td>
</tr>
<tr>
<td>Unknown owner</td>
<td>5-34</td>
</tr>
<tr>
<td>Unknown owner-tax map</td>
<td>6-36</td>
</tr>
<tr>
<td>Unopened stub street</td>
<td>7-56</td>
</tr>
<tr>
<td>Improvements</td>
<td></td>
</tr>
<tr>
<td>Golf course features</td>
<td>8-19</td>
</tr>
<tr>
<td>Land and buildings separately owned</td>
<td>1-95</td>
</tr>
<tr>
<td>Land and total assessed value</td>
<td></td>
</tr>
<tr>
<td>Administrative review</td>
<td>10-81</td>
</tr>
<tr>
<td>Level of assessment</td>
<td></td>
</tr>
<tr>
<td>Change</td>
<td>11-25</td>
</tr>
<tr>
<td>Leasehold interests</td>
<td></td>
</tr>
<tr>
<td>Minerals; oil and gas rights</td>
<td>4-77, 7-20, 7-28</td>
</tr>
<tr>
<td>Parcel</td>
<td></td>
</tr>
<tr>
<td>Definition of</td>
<td>9-45</td>
</tr>
<tr>
<td>Subdivisions and parcel splits out of compliance with zoning and planning ordinances</td>
<td>11-17</td>
</tr>
<tr>
<td>Time share condominium</td>
<td>7-76</td>
</tr>
<tr>
<td>Partially exempt parcels</td>
<td></td>
</tr>
<tr>
<td>Exempt land-taxable buildings</td>
<td>3-119</td>
</tr>
<tr>
<td>Mixed use of building-special district property</td>
<td>7-23</td>
</tr>
<tr>
<td>Municipal housing projects</td>
<td>7-118</td>
</tr>
<tr>
<td>Separate assessment</td>
<td></td>
</tr>
<tr>
<td>Tax liability-owner and mortgagee</td>
<td>2-88</td>
</tr>
</tbody>
</table>
Special districts
Special districts—district creation after filing of final assessment roll

Subdivision lots
Tax map numbers on assessment roll

Total assessed valuation
Land value—small claims assessment review

Section 503
Boundaries
Disputes between towns (opinion cites former secs. 568 and 1542)
Fire district
Listing of acreage (opinion cites former sec. 1534)

Filing (opinion cites former sec. 1534)

Generally
Consolidation of parcels (opinion cites former sec. 1534)
Individual parcels (opinion cites former sec. 1534)
Subdivisions and parcel splits out of compliance with zoning and planning ordinances

Preparation
Roles of assessor and county director of real property tax services
Unknown owner (opinion cites former sec. 1534)
Westchester County

Public access
Archival maps

Responsibilities of municipalities (opinion cites former sec. 1534)

Use in description of parcel in tax foreclosure (opinion cites former sec. 1534)

Section 504
Conflicting ownership claims
Denial by alleged grantee

Designation of owner
Mistake-effect on tax liability 7- 75
Name change-absence of written instrument 8- 62
Notice of transfer 5- 48
Unknown owner 5- 34
Unknown owner, tax map 6- 36

Level of assessment
Change 11- 25

Parcel
Split by special district boundary line 10- 77

Use of town roll by village 3- 58

Section 506
Grievance day
Repeal of city charter provision 7- 43

Notice of filing
Publication 11- 15

Tentative roll
Assessor’s authority to amend 12- 1
Assessor’s powers and duties 6- 53

Section 508
Alternative grievance day for nonresidents 2-7, 2-111

Form of complaint
Non-residents 11- 59

Section 510
Notice of increase
Change in taxable status without change in assessment (construes law prior to L.1983, c.7 adding RPTL, sec. 510-a) 6- 96
Escrow accounts (construes law prior to L.1989, c.440) 4- 8
Informal review sessions 3- 94
Portion of property sold 4- 3
Villages 4-6, 9-28

Section 510-a
Notice of change in taxable status
Villages 9- 28

Section 511
Meetings
Administrative hearing panels 11-99
Scheduling 11-27

Notice
  Questionnaire 11-7

Revaluation data
  Public access 7-68, 10-4

Tax comparisons
  Village taxes 8-59

Section 512

Agency
  Authorization-owner’s initials 7-69
  Prospective purchaser 7-69

Alternative grievance day for nonresidents 2-111

Alternative grievance day where assessor serves multiple jurisdictions 11-117

Application
  Failure to file-effect of settlement of prior proceeding (construes law prior to L.1995, c.693) 7-42
  Mailing 1-92
  Receipt after close of public hearings 7-61

Assessments, omitted
  Jurisdiction of board as to 3-75

Grievance days in cities-dates fixed by city charter
  (opinion cites former sec. 1526) 2-110

Hearings; meetings
  Established by charter 9-53

Mortgagee’s right to review 4-87

Powers and duties
  Final assessment (construes law prior to L.1981, c.994) 2-99

Scheduled adjournment
  Filing of complaint (construes law prior to L.1991, c.662) 5-74

Subpoena of records in certiorari proceeding 2-97
  Village required to conduct grievance day-town roll used 3-58
Section 512-a
Alternate board of assessment review
(construes former sec. 552 renumbered 512-a) 2-15

Conflict of interest
County attorney-taxpayer’s attorney in assessment review proceedings 5-94

Failure of assessing unit to appoint board of review
(construes former sec. 552 renumbered 512-a) 2-60

Section 514
Assessing is duty of assessor 1-39

Powers and duties
Independent determination required in revaluation program 3-34
Majority of board of assessors may make or change assessment 2-77

School district portion 8-2

Verification
Assessor’s oath 2-75, 6-64
School district portion 8-2

Section 516
Final filing
Conformity to tentative roll 12-1
Creation of special district after filing 11-101
Delay 4-30

Number of copies 8-2

Public inspection
Electronic data processing 9-123

Section 518
Address
E911 changes 11-2

Delinquent
Name of owner 9-104

Section 520
Calculation of pro rata tax
Error in determining date of transfer 7-47
Partial transfer—veteran 7-63

Date of transfer
  Death of owner 8-90

Exemptions generally
  Transfer to non-exempt owner
  Assessment review 10-21
  Cooperative apartments 10-85
  Credit for in lieu of tax payments 10-87
  Mesne ownership by Small Business Administration 10-112
  Procedure 6-40
  Termination of trust 10-27

Failure to give notice 8-26

Failure to value 8-26

Industrial development agency exemption
  Transfer from municipal corporation 11-42

School tax relief [STAR] exemption 10-76

Westchester County 10-79

Wrongful removal of partial exemption 9-79

Section 522
  Excessive assessment
    Partial exemption—late application 8-38

  Inequality
    Underassessment of comparable parcels 10-104

Grounds for review
  Denial of partial exemption 9-112

Section 523
  Authority to grant alternative hearing date
    (opinion cites former sec. 1524) 2-7

  Chairman
    Powers and duties (opinion cites former sec. 1524; see RPTL, sec. 523(1)(e)) 5-75
    Selection (opinion cites former sec. 1524; see RPTL, sec. 523(1)(e)) 1-37

Cities and towns with elected assessors (opinion cites
| City council without authority to review assessments (opinion cites former sec. 1524) | 2-29 |
| Composition | |
| Commissioner of education (opinion cites former sec. 1524) | 1-113 |
| Eligibility of town board member (opinion cites former sec. 1524) | 1-85 |
| Employee of State Board of Equalization and Assessment (opinion cites former sec. 1524) | 3-122 |
| Failure of assessing unit to appoint Board (opinion cites former sec. 1524) | 2-60 |
| Increasing or decreasing number on Board (4-20 superseded in part by 9-95; 4-20 cites former sec. 1524) | 4-20, 11-95 |
| Official of political party (opinion cites former sec. 1524) | 3-122 |
| Owners of real property (opinion cites former sec. 1524) | 2-16 |
| Planning Board member as member (opinion cites former sec. 1524) | 4-122 |
| Real estate broker as member (opinion cites former sec. 1524) | 2-1 |
| School tax collector as member (opinion cites former sec. 1524) | 1-105 |
| Tax assessment appraiser (opinion cites former sec. 1524) | 5-65 |
| Town supervisor (opinion cites former sec. 1524) | 5-88 |
| Village assessor on town board (opinion cites former sec. 1524) | 1-120 |
| Village - quorum | 8-54 |
| Village trustee on town board (opinion cites former sec. 1524) | 2-21 |

| Correction of errors | |
| Lack of quorum | 9-124 |

| Local law providing for county board of assessment review (opinion cites former sec. 1524) | 3-47 |

| Membership and qualifications | |
| Village board | 8-31 |

| Qualifications | |
| Procedures to review | 7-104 |
### Section 523-a

**Administrative hearing panels**
- Participation in informal review process: 11-99
- Powers and duties: 10-54

### Section 524

**Agency**
- Designation of representative: 10-123
- Liability for false statements: 8-34

**Filing of complaint**
- Adjourned hearings: 9-53
- Filing fee: 10-1
- Prospective purchaser-agent of owner (opinion cites former sec. 1524): 7-69
- Receipt after close of public hearings (opinion cites former sec. 1524): 7-61
- Scheduled adjournment (construes law prior to L.1991, c.662): 5-74

**Form of complaint**
- Non-residents: 11-59
- Photocopies and facsimiles; electronic signatures: 10-123

**Hearings; meetings**
- Adjournment for assessor review: 11-28
- Appointment schedule: 11-28
- Recessed hearings: 9-111

**Powers and duties**
- Exemptions-late applications: 8-38
- Late, defective and insufficient complaints - dismissal: 10-80
- Multiple designations of representatives: 10-53
- Unsigned complaint form: 9-15

**Representation by non-attorney**
- 9-63

**Standing**
- Lessee of shopping center: 7-123
- Mobile home owner: 10-83
- Residential tenant: 7-123
Section 525

Assessing unit’s right to appeal (opinion cites former sec. 1524) 1- 83

Assessments for prior years 9- 18

Changes ordered by board of assessment review 12- 4

Evidence submitted to board
   Public access 11- 36

Grievance days in cities—dates fixed by city charters
   (opinion cites former sec. 1524) 2-110

Hearings; meetings
   Adjournment for assessor review 11- 28
   Appointment schedule 11- 28
   Audiotape and videotape 10- 14
   Open Meetings Law (opinion cites former sec. 1524) 6-125
   Recessed hearings 9-111
   Town attorney’s role (opinion cites former sec. 1524) 7- 95

Implementation of decision-resolution 11-122

Powers and duties
   Adequacy of proof for assessment reduction - assessments of comparable properties 9- 11
   Apportionment of assessment between land and total assessed values 10- 81
   Basis of determination-notice to complainant (construes law prior to L.1991, c.662) 6- 88
   Demanding attendance 8- 11
   Evidentiary demand-professional appraisal 8- 83
   Generally (opinion cites former sec. 1524) 2- 62
   Increased assessment 10-104
   Inspections and appraisals (opinion cites former sec. 1524) 4- 30
   Late, defective and insufficient complaints 10- 80
   Notice of determination-erroneous notice 10-113
   Notice to attorneys and other representatives 10- 53
   Reduction of assessed value to amount less than requested (former sec. 1524 construed) 7- 83
   Second meeting 8- 18
      Final assessment-(construes law prior to L.1981, c.994 and cites former sec. 1524) 2- 99
      Scope of review-assessor’s methodology (opinion cites former sec. 1524) 7- 67
Stipulation-failure to ratify-judicial review 10- 89
Stipulation-procedure 10- 37
Verified list of changes-delivery (opinion cites former sec. 1524) 7- 49
Verified list of changes-public record 10-118

Section 526
Powers and duties
Attendance at hearings; meetings (opinion cites former sec. 1524) 5- 75
Hours of work 9- 91
Location of office 9- 91

Section 527
Training requirements
Application of section 523 8- 86

Section 528
Board of Assessment Review
Effect of Article 15-A on inconsistent city charter (opinion cites former sec. 1524) 4-101
Filing of complaints at adjourned hearings; date of hearing 9- 53

Section 532
Timber reservation rights
Effect on exemption 10- 18

Section 536
Taxable status of lands of the NYSHFA 7- 10

Section 542
Standard of assessment
Percentage of full value (construes law prior to L.1985, c.280) 5- 18

Title 3
Section 550 et seq.
Sewer and water rents
Delinquent-collection procedures 10- 71

Statute of limitations
Generally (law prior to L.1974, c.177 construed) 3- 11

Tax and debt limits
Refund of taxes paid in excess of limitation 6- 9
Section 550
Assessments, omitted
Procedure (3-31 construes law prior to L.1974, c.177; 5-77 modified by 10-84) 3-31, 5-77, 10-84
School district (law prior to L.1974, c.177 construed) 3-75
Taxable property of fair association (law prior to L.1974, c.177 construed) 2-107
Taxable real property listed as exempt 7-72

Cancellation of taxes
Charge-back 7-113

Clerical error
Agricultural value assessment-soil reclassification 7-105
Appropriation amount used in tax computation 6-90
Changes to assessment roll pursuant to Board of Assessment Review’s instructions 5-50, 6-105
Computation of agricultural ceiling assessment -preceding or current year 7-35
Error in transcription on assessment roll and property record card 6-26
Failure to enter small claims judgment on assessment roll 9-12
Partial exemption-failure of assessor to mail or recipient to receive renewal application 10-73
Partial exemption-failure to act 7-57
Partial exemption-failure to apply change in level of assessment factor 11-54
Partial exemption-failure to grant 7-24, 9-112
Pro rata tax-incorrect date of transfer 7-47
Railroad ceilings established after levy of tax 6-5
Special assessment imposed on agricultural land 11-11
Verified list of changes-delivery 7-49

Correctable errors
Definitions 5-29
Small claims assessment review judgment 11-63

Error in essential fact
Erroneous assessment of non-existent improvement to real property 5-117
Incorrect apportionment of parcel split by special district boundary line 10-77
Incorrect description of improvement 9-77
Parcel partially within assessing unit (opinion cites former sec. 556-a) 5-61
Tax map as proof of incorrect acreage 7-4
Refund
Property transferred after taxable status date 6- 25
Special franchise property-special assessments and
special ad valorem levies 6- 49

Unlawful entry
Assessment stipulation agreed to and ratified by
less than a majority of the board of assessors
and board of assessment review 12- 4
Authority to make entry 6- 64
Board of Assessment Review changes 8- 32
Exempt parcel erroneously taxed (construes law prior
to L.1988, c.160) 5-111
Municipal property-entry on taxable portion of tax roll 7- 27
Non-existent parcel 7- 36
Partially invalid assessment 6-118
Payment of taxes improperly levied 6- 13
Personal property 10-108
Procedure (but see 7-88) 5-105
Wholly exempt property 9- 76
Wrongful removal of partial exemption 9- 79

Section 551
Costs for other than local improvements
Entry on roll 8- 99
Limitation 5- 58
Procedure 10- 84
Taxable parcel erroneously granted exemption 5- 77
Transfers of exempt property after taxable status
date to non-exempt owners 6- 40

Section 552
Degree of judgment 10- 37
Omission-procedure 10- 84
Senior citizens exemption-late filing of renewal
application
Procedures 8- 7

Unlawful entry
Authority to make entry 6- 64

Section 553
Authority of Board of Assessment Review
Assessor petition \(8-32\)

Board of Assessment Review
Lack of quorum \(9-124\)
Powers at second meeting \(8-18\)

Clerical error
Preceding or current year error \(7-35\)

Correctable errors
Improperly granted partial exemption-deadline for correction \(11-50\)

Costs for other than local improvements
Entry on roll \(8-99\)

Degree of judgment \(10-37\)

Final assessment roll
Failure to use railroad ceiling assessment \(5-125\)
Omissions \(5-58, 10-84\)
Procedure \(5-113\)
Procedure for correcting roll \(4-59\)
Special franchise assessment; addition of difference in assessment to rolls after late mailing by SBEA \(6-58\)
Transfers of exempt property after taxable status date to non-exempt owners \(6-40\)

Generally
Changes on assessment roll \(6-53\)
Judicial review \(10-21\)
Taxable parcel erroneously granted exemption \(5-77\)

Section 554
Clerical error
Appropriation amount used in tax computation \(6-90\)
Changes to assessment roll pursuant to Board of Assessment Review’s instructions \(5-50\)
Railroad ceilings established after levy of tax \(6-5\)
Railroad ceilings-failure of assessor to use \(5-125\)

Erroneous acreage listed on assessment roll
(construes law prior to L.1974, c.177) \(2-114\)

Failure to remove exemption
(construes law prior to L.1974, c.177 and L.2002, c.616) \(1-114\)
Implementation of decision-resolution 11-122

Omitted property
Procedure (construes law prior to L.1974, c.177) 3- 31

Refund
Property transferred after taxable status date 6- 25

Tax roll
Applicant 7- 73
Procedure 5-113

Unlawful entry
Exempt parcel erroneously taxed (construes law prior to L.1988, c.160) 5-111
Municipal property-taxable portion of tax roll 7- 27
Procedure (but see 7-88) 5-105

Section 556
Cancellation
Charge-back of taxes-Suffolk County 6- 18
Illegally assessed property (construes law prior to L.1974, c.177) 2- 12
Mistaken payment of taxes on State lands 7- 34

Erroneous acreage listed on assessment roll (construes law prior to L.1974, c.177) 2-114

Implementation of decision-resolution 11-122

Interest
Limitations 8-105

Refund
Appropriation amount used in tax computation 6- 90
County liability for school taxes 8- 63
Duplicate assessment (construes law prior to L.1974, c.177) 4-107
Failure to receive special franchise tax credit 5- 29
Failure to use railroad ceiling assessment 5-125
Insufficient description of parcel 5-123
Mistaken assumption of jurisdiction (construes law prior to L.1974, c.177) 2- 85
Mistaken payment of taxes by non-owner 7- 75
Mistaken payment of taxes on State lands 7- 34
Non-existent parcel 7- 36
Parcel listed in wrong school district 10- 39
Parcel partially within assessing unit (opinion
Section 556-a (repealed L.1986, c.317)
Error in essential fact
Erroneous assessment of non-existent improvement to real property 5-117

Refund
Acreage error 5-57
County liability for school taxes 8-63
Documentation 5-73
Failure to receive special franchise tax credit 5-29
Parcel partially within assessing unit 5-61
Property transferred after taxable status date 6-25

Section 556-b
Clerical error
Special assessment imposed on agricultural land 11-11

Section 557
Boundary dispute between towns (construes former sec. 948) 1-112

Cancellation of taxes
Insufficient description of parcel 5-123
Description of property
Sufficiency-generally 5-31

Duplicate assessments
Cancellation-special franchise property 4-94

Section 558
School tax on Federal property
Charge-back 7-113

Taxes on State owned property
Acquisition after lien date-enforceability of lien 8-44
Partial acquisition prior to lien date 7-34
Property acquired between taxable status and lien dates (construes former sec. 950) 4-60
Unenforceable lien
Levy on personal property 8-107

Section 560
County embracing forest preserve and consent of
State Board (cited subdivision repealed
L.1994, c.680) 2- 91

Section 564
Improvements
Boat slips 9- 74
Golf course features 8- 19

Separate assessment
Air rights 8-110

Separate assessment of privately owned property 3-101

State land leased to private individual for farming 2- 36

Section 566
Valuation, methods of 7-125

Section 568 (repealed L.1984, c.472)
Boundary dispute between towns 1-112

Section 572
Assessor
Appointment of corporation to be assessor 9- 37
Independent determination required in
revaluation program 3- 34

Conflict of interest-town assessor-fee appraiser 3- 85

Revaluation data
Public rights to access 7-68, 10-4

Use of appraisals of revaluation firm by assessor 1- 39

Section 574
Conveyance
Assignment-land contract 8-114
Life estate 7- 79
Tax sale certificate-village 7- 87
Transfer of privately owned streets to a municipality 8- 15

Delinquent
Name of owner 9-104

Full sales price
Personal property (cites former rule) 7-59

Public inspection and copying
Effect of L.1993, c.257 (cites former rules) 10-3
Investigation of fraudulent conveyances (construes law prior to L.1993, c.257 and cites rule later repealed) 8-9
NYSRPIS documents (construes law prior to L.1993, c.257) 8-27
Period of time (construes law prior to L.1993, c.257 and cites rule later repealed) 7-94
Property record card information (construes law prior to L.1993, c.257 and cites rule later repealed) 8-30
Transfer tax data for the City of New York (construes law prior to L.2002, c.259) 9-82

Recording of conveyances
Collection of filing fee; transmittal of sales report forms (opinion cites rule later repealed) 9-99
Duties of County Director 2-109

State acquisition by appropriation 7-100

Transfer reports to assessors from county clerk 3-25

Section 576
Assessor
Term of office 4-83

Cooperative assessment agreement
Rescheduled Board of Assessment Review hearing date 9-9
County agreement to assess for town (but see 9-73) 9-30

County role 7-115

Section 578
County agreement to assess for town (but see 9-73) 9-30

Section 579
Assessor
Term of office 10-35
Section 581
Condominiums
Eligibility for small claims assessment review
Real Property Law, sec. 339-y, compared
Removal of assessment restriction
Methods of valuation

Section 590 et seq.
Separate assessments

Real Property Tax Law
Article 6
Section 600 et seq.
Assessment by State Board
Cable television company
Generally
Cable television
Property not located in public way
Duplicate of 1-38
Property leased to water district

Section 600
Villages
Assessing units and non-assessing units

Section 610
Assessment by State Board
Review

Section 612
Refund
Appropriate protest

Section 616
Apportionment
Method of
Assessment by State Board
Late mailing of final special franchise assessments
Late mailing of final special franchise assessments; addition of difference to rolls
Section 618
Duplicate assessment
Correction of school tax roll 4-94

Section 622
Special ad valorem levies and special assessments 5-80, 6-49

Section 626
Tax credit
Annual fees 4-33, 4-110
Car license fees and bridge tolls 4-111
Contracted fees or payments 6-14
Exclusive franchise 4-18
Failure to receive 5-29
Installment collection of taxes 7-108
Revenues from the area of the town outside the village 8-49
Town highway charge 9-50
Value of services 4-117
Waiver 6-14, 7-124

Waiver
Agreement to credit franchise fee for tax paid 7-124

Real Property Tax Law
Article 7
Section 700 et seq.
Purchaser pursuant to executory contract of sale-action by 3-82

Settlement
Effect on school and county (8-74 modifies 6-116; both opinions construe law prior to L.1995, c.693) 6-116, 8-74
Prior proceeding-effect on next assessment (construes law prior to L.1995, c.693) 7-42
Town board opposition 8-50

Tax certiorari proceeding
Appearance by assessor or Board of Assessment Review 4-21
County attorney assisting town attorney 6-15
Settlement (construes law prior to L.1995, c.693) 3-92
Stipulation to “frozen assessment” (construes law prior to L.1995, c.693) 5-23

Section 701
Grounds for review
Failure to grant partial exemption 9-112
Inequality
Underassessment of comparable parcels 10-104

Section 702
Tax certiorari proceeding
Commencement prior to final roll 8-17
Statute of limitations; tolling 10-113

Section 704
Real party in interest
Settlement-town board opposition 8-50

Standing
Lessee of shopping center 7-123
Residential tenant 7-123

Tax certiorari proceeding
Standing-mortgagee’s right to review 4-87

Section 706
Assessment stipulation
Failure to ratify 10-89

Exhaustion of administrative remedies
Failure-effect on proposed settlement of prior proceeding (construes law prior to L.1995, c.693) 7-42

Tax certiorari proceeding
Exhaustion of administrative remedies 4-46

Section 708
Counties
Effect of settlement (6-116 modified) 8-74

Rights and liabilities of school district in tax certiorari (construes law prior to L.1995, c.693) 2-37

School district challenge to assessor’s determination
Taxable status of property of nonprofit organization 5-22

Section 710
Assessment reduction of $10,000 or less
Consolidated proceedings 7-117

Section 720
Equalization rate data
Effect of L.1977, chs. 888, 890 6-2
Rate in excess of 100-effect as to overvaluation claim 5-120
Rate year 9- 65
Special rates 6- 29
Use of rate in assessing 6- 35
Sales data 7- 7

Tax certiorari proceeding
Settlement-delegation of assessment function 10-110
Settlement-town board opposition 8- 50
Settlement-uncontested succeeding assessment (construes law prior to L.1995, c.693) 7- 42
Stipulation as to methodology 8- 35

Section 726
Payee
Mortgagors and mortgagees 8-123

Refund
Allocation in approved assessing units 8- 6
Condominiums - assessment reduction of $10,000 or less (opinion overruled by L.1995, c.467) 9-107
Interest-small claims contrasted 7-109
Judicial review 3-117
Responsibility for payment-small claims contrasted 8- 13
Resolution 11-122

Tax certiorari proceeding
Agricultural exemption-court reduction in assessed value 8- 77
County paid delinquent school taxes 9-115
Refund-assessment reduction of $10,000 or less 7-117
Refund-calculation of interest 11- 75
Refund-penalty-interest 9-113
Settlement (8-74 modifies 6-116; both opinions construe law prior to L.1995, c.693) 6-116, 8-74

Section 729
Failure to grant partial exemption 9-112

Inequality
Underassessment of comparable parcels 10-104

Section 730
Assessment stipulation
Failure to ratify 10- 89

Eligibility
Condominiums (construes law prior to L.1991, c.552) 9- 3
Equalized value (opinion cites rules later repealed) 8- 87

Land value only 8- 29
Mailing of petitions 9- 19
Mixed-use parcels 9- 43
Ownership requirement
Corporation 8- 93

Representation by non-attorney 9- 63

Residence and occupancy requirement
Home under construction 9-122
Seasonal residence 7- 80
Vacancy after taxable status date 9- 94

Scheduling of hearing date
Notice of hearing 9-117

Time for filing petition
General 9- 48
Tolling; erroneous notice from board of assessment review 10-113

Section 732
Disclosure 9- 47

Residential assessment ratio as proof 9- 40

Scheduling of hearing date
Notice of hearing 9-117

Time for filing petition 9- 48

Section 733
Award of costs to petitioner
Dismissal on jurisdictional grounds 9- 27
General

Correction of erroneous judgment

Failure to enter reduction on assessment roll

Reduction below amount requested

Section 734
Interest
Rate and calculation

Refund-resolution
Refund-responsibility for payment

Refunds
Mortgaged property

Section 738
Residential assessment ratio as proof

Transfer tax data for the City of New York
(construes law prior to L.2002, c.259)

Section 740
Assessment by State Board
Review

Refund
Appropriate protest

Section 742
Assessment by State Board
Assessing unit costs

Real Property Tax Law
Article 8

Section 800
County rates—generally
Clerical errors—local law defining
Establishment of rates
Sales tax apportionment

Section 804
Information to county equalization agency from county director
Section 808
Definition-local law 7- 89

Section 830
Standing to challenge 8- 14

Section 844
County rates generally-partial exemption 11-123

Real Property Tax Law
Article 9

Section 900
Levy for county purposes
Sales tax offset-time of election 8- 46
Second or supplemental levy 8- 53

Relevy-school taxes
Time of 7- 99

Section 902
Date
City charter 7- 44

Enforceability
Acquisition by State or by public authority 8- 44

Liability of State
Vesting of title-acquisition by purchase 7- 40
Property transferred before lien date 2- 34

Municipal annexation
Effect on tax liability 7- 39

Section 904
Collection
Timeliness of payment-maximum time for collection 5- 70

Special districts 9- 90

Section 906
Statement of taxes
Utilities 8- 95

Section 922
Bills
Address-E911 changes 11- 2
Failure to receive
Notice, escrow account (construes law prior to L.1989, c.440)
Change of ownership
Between taxable status date and lien date
Enclosures
Interest and penalties
Non-resident liability
Special districts
Third party notification
Adult
Transfer report

Section 923
Bills
Notice to third party-adult
Third party notification-scope

Section 924
Bankruptcy
Compromise of delinquent taxes
Collection
Parcel split by municipal boundary line
Partial payments
Penalty retained by county
Timeliness of payment-maximum time for collection
Interest and penalties
Private delivery service (construes law prior to L.2002, c.568)

Section 924-a
Interest
Military service

Section 925
Interest and penalties
Private delivery service (construes law prior to L.2002, c.568)
Timeliness of payment
Maximum time for collection 5–70

Section 926
Enforcement
Alternative remedy-personal liability 8–78

Section 928
Collection-installment
Limitation to senior citizens 7–90

Escrow accounts
Notice of delinquency 9–77

Installment payments
Right of holder of tax lien to pay tax 6–59

Section 928-a
Collection
Partial payment 11–8

Section 930
Utilities
Time of payment 8–95

Section 932
Apportionment
Partial acquisition by State prior to lien date 7–34
Payment on part of parcel sold by railroad 3–49
Procedure (opinion cites rule later repealed) 9–13
Request of lessee (opinion cites rule later repealed) 9–100
Special assessing units-change in class designation 8–10
Suffolk County procedure 3–69
Taxes on property acquired by State between taxable status and lien dates 4–60

Local law
Attachment of conditions to right of apportionment 8–89

Railroad property partial exemption 1–43

Section 936
Charges for removal of brush, etc. 9–55

Collection
Penalty retained by county 3–9
Reimbursement 6–60

Delinquent
Name of owner 9-104
Return of unpaid taxes-format 11- 1
Obligation of city to collect taxes 2-100

Section 938
Collection
Bankrupt railroad 2-115

Section 940
Surplus tax revenue
Use of appropriation amount in tax computation 6- 90

Section 942
Failure to receive tax bill 6- 28

Section 972
Collection-installment
Consolidation of county, town, and school district taxes and special district levies 3-112

School district in two counties 4- 17

Scope
Limitation to senior citizens 7- 90

Section 980
Receipt
Form of receipt-generally 3- 13

Section 982
Failure to receive statement
Interest and penalties 7- 91

Section 984
Failure to receive statement
Interest and penalties 7- 91

Section 986
Collection
Receipts prepared in duplicate 3- 17

Receipt
Form of receipt 3- 13

Section 987
Collection
Notice of unpaid taxes 9-125
Escrow accounts
Notice of delinquency 9- 77

Section 990
Alternative remedy—enforcement of collection 8- 78

Section 995
Cancellation
Tax sale—Suffolk County 6- 68

Real Property Tax Law
Article 10

Section 1000 (repealed L.1993, c.602)
Cancellation or compromise of unpaid taxes 4- 5

Delinquent
Period of redemption 3- 68

Section 1002 (repealed L.1993, c.602)
Amount due
Attorney’s fees 8-125

Delinquent
Description of property on tax lien list 5- 31
Notice of unredeemed lands 5-38, 6-117
Notice requirement 6- 86
Notice requirement—Oneida County 7- 38

Designation of owner
Listed in name of estate 2- 71
Unknown owner 5- 34

Enforcement
Limitation—military service 8-116

Notice requirement
Amendment of city charter by local law 7- 26
Transfer of ownership 8- 68

Section 1004 (renumbered sec. 1176)

Section 1006 (repealed L.1993, c.602)
Amount due
Agricultural conversion penalties 8-113

Delinquent
Section 1008 (repealed L.1993, c.602)
Purchase by county
Public auction requirement
Unknown owner
Tax map

Section 1010 (repealed L.1993, c.602)
Delinquent
Tax sale certificate-liability of holder for condition of property
Tax sale certificate-right of holder of lien to pay subsequent taxes

Section 1014 (repealed L.1993, c.602)
Notice of unredeemed land (but see 8-68)
Notice requirement
General
Oneida County
Transfer of ownership (6-117 superseded)

Section 1018 (repealed L.1993, c.602)
Acquisition by tax deed
Former owner-high bidder
Auction
Purchase by assessor
Conveyance of title by warranty deed
Conveyance to county
Subsequent transfer
Deed
Delivery and acceptance-effect on taxable status
Recording-effect on taxable status
Reverter clause-restraint on alienability
Delinquent
Application for conveyance of deed-time limitation
County as buyer
Separately assessed improvements
Tax sale certificates-liability of holder for condition of property
Section 1019  (see sec. 1178)

Section 1020  (repealed L.1993, c.602)
Conflicting liens
Art. 10 and Art. 11 contrasted  7- 46

County tax deed
Conveyance of title by warranty deed  8- 73
Effect on other liens  7- 46
Effect of taxable status-Date of delivery and acceptance compared to recording date  8- 56
Law prior to L.1979, chs. 700, 701 construed  6- 52
Village tax deed compared  7- 93

Deed cancellation
Limitations of time  8-124

Delinquent
Tax deed-effect  6- 32

Title conveyed
Reverter clause-restraint on alienability  7-106

Section 1022 (repealed L.1993, c.602)
Redemption
Attorney’s fees  8-125

Section 1026 (repealed L.1993, c.602)
Application
Interest at time of sale  7- 36

Insufficient description of parcel  5-123

Non-existent parcel  7- 36

Section 1030 (repealed L.1993, c.602)
Insufficient description of parcel  5-123

Section 1046 (repealed L.1993, c.602)
Delinquent
Notice requirement  6- 86

Section 1060 (repealed L.1993, c.602)
Notice requirement-amendment of city charter by local law  7- 26

Section 1080  et seq.  (repealed L.1993, c.602)
Notice
Redemption 6-104

Section 1084 (repealed L.1993, c.602)
Notice
Redemption 6-104

Section 1097 (repealed L.1993, c.602)
Collection
Railroad-reduced payments 6-34
Reimbursement 6-60

Real Property Tax Law
Article 11
Section 1110
Mortgage foreclosure proceedings 10-93

Section 1116
Charge-backs
Cost of title search—in rem compared 8-33

Section 1120
Enforcement
Liens of other tax districts 7-86

Notice
Redemption 6-104

Section 1122
Conflicting tax liens
Art. 10 and Art. 11 contrasted 7-46
Westchester County 3-80

Enforcement
Cost of title search as charge-back 8-33
Sufficiency of description—tax map numbers 7-21

Liens of other tax districts 7-86
Withdrawal from list
Answer or failure to answer 7-52
Payment in full 7-52

Section 1124
Answer
Erroneous description 7-52
Delinquent Notice requirement 6-86

Section 1136
Conflicting tax liens Foreclosure in rem-effect of L.1979, chs. 700, 701 7-46 Westchester County 3-80

Enforcement of delinquent taxes Effect on rights of power agreement 3-93

Section 1138
Enforcement In rem-withdrawal from list 7-52

Section 1150
Conflicting tax liens Westchester County 3-80

Enforcement Village taxes-by county 5-44

Section 1152
Enforcement Village taxes-by county 5-44

Section 1166
Enforcement Property acquired by tax deed-right of reconveyance 7-62

Property acquired by tax deed Conveyance by warranty deed 8-73

Section 1170
Enforcement Conveyance in lieu of foreclosure 8-4

Section 1176
Submission of notice to State Board Local tax act (opinion cites former sec. 1004) 7-112

Section 1178
Unredeemed lands Forest preserve-lands included (opinion cites former sec. 1019) 8-102

Real Property Tax Law
Article 12

Section 1200
State rates—generally
Assessment—use of rate 6-35
Establishment of rates—generally 1-45, 3-57
Establishment of rates—restriction on changes 5-19
Rate in excess of 100 3-57, 5-120
Tax certiorari proceedings—effect of L.1977, chs.888, 890 6-2

Section 1202
Class ratios
Small claims assessment review—equalized value (opinion cites rules later repealed) 8-87
State rates—generally
Use in determining full value 6-84

Section 1224
State rates
Change in level of assessment factor—effect on exemptions 11-54

Real Property Tax Law
Article 12-A
Section 1250
Tax certiorari proceeding
Evidence of inequality 6-29

Real Property Tax Law
Article 12-B
Section 1260
Tax certiorari proceeding
Evidence of inequality 6-29

Real Property Tax Law
Article 13
Section 1302
Assessment roll
Use of latest final roll 4-41
Use of town or county roll 1-46
Use of town rolls in Westchester County 2-66
Authority of district to change school assessment roll 3-40
Destruction of improvements after taxable status date
   Effect on school roll 3-108

Verification 8-2

Section 1306
   Use of town assessment rolls 2-66

Section 1314
   Special equalization rates
   City school district debt limit 3-15

Tax apportionment
   District partially within Westchester County 6-73
   Use of equalization rate 5-121

Tax certiorari proceeding
   Equalization rates-special rates 6-29

Section 1316
   Assessments, omitted
   General (opinion construes law prior to L.1974, c.177) 3-75
   School district (opinion construes law prior to L.1974, c.177) 1-108

Authority to correct school assessment roll (opinion construes law prior to L.1974, c.177) 1-46

Erroneous acreage listed on assessment roll (opinion construes law prior to L.1974, c.177) 2-114

Rights and liabilities of school district in tax certiorari (opinion construes law prior to L.1974, c.177 and L.1995, c.693) 2-37

Section 1318
   Surplus funds
   Effect of L.1977, c.73 6-38

Section 1322
   Tax roll
   Notice to non-residents 5-42

Section 1328
   Interest and penalties
   Fees in towns of the first class distinguished 8-58

Taxes
Fees, interest and penalty provisions-notice requirement 6-102

Section 1330
County guarantee
Canceled tax 7-113
Refund
County paid delinquent school taxes 9-115
Relevy
Time of 7-99
Return of unpaid taxes
Amount included-interest, etc. 8-58
Taxes
Fees, interest and penalty provisions-notice requirement 6-102

Section 1332
County or city guarantee of taxes
Limitations of time 7-17
Enforcement
City school districts-procedure 11-88
Local option to tax nonprofit organizations
Duty to enforce school tax where city exempts property 5-37

Section 1334
Alternative remedy-enforcement of collection 8-78

Section 1335
Supplemental tax levy
School and county authority contrasted 8-53

Section 1336
Collection-installment
Consolidation of county, town, and school district taxes and special district levies 3-112
School district in two counties 4-17

Section 1338
Special districts 9-90

Real Property Tax Law
Article 14

Section 1400
Effect on exemptions in non-assessing unit village
Village preparation of roll
Generally

Section 1402
Equalization
Village in two towns
Non-assessing units
Notice of assessment roll
Optional exemptions
Pro rata veterans exemption
Special franchise assessments
Taxable status date - effect on exemptions
Transfer of assessment function to county
Special franchise assessments

Village use of county assessment roll
Filing applications for exemption where village uses county assessment roll

Village use of town roll
Equalization
Exemption-Redevelopment Housing Co.-effect on village agreement
Filing applications for senior citizens exemption
Generally
Inventory and valuation data-RPTL sec. 501

Section 1406
Notice
Non-assessing unit villages

Section 1408
Composition of village board
Statutory requirements
Village assessor (construes law prior to L.1982, c.579)
Membership and qualifications
Generally
Quorum
Board of trustees on board of review 8- 54

**Section 1410**
Notice
Non-assessing unit villages 8- 82

**Section 1428**
Notice
Non-assessing unit villages 8- 82

**Section 1431**
Interest and penalties
Village options 8- 60

**Section 1432**
Interest and penalties
Villages in Westchester Co.-collection by town receiver 8- 60

**Section 1440**
Alternative remedy-enforcement of collection 8- 78

**Section 1442**
Enforcement
Village taxes-alternative method 6- 92

**Section 1454**
Certificate-recording
Transfer report not required 7- 87

**Section 1464**
Enforcement
Village taxes 1- 56

Tax deed
Title conveyed-effect on private lien 7- 93

**Real Property Tax Law**
**Article 15-A**

**Section 1530**
Appointment
Probationary period 8- 57
Prospective appointment 10-122

Civil service classification
Generally 9- 89
Term of office 2- 76
Local law providing for county board of assessment review 3- 47

Oath of office
Reappointment to new term 9- 44

Qualifications-reappointment
Political affiliation 7-111

Relationship to county government
Reappointment-political affiliation 7-111
Responsibilities 3- 99

Salary increase 4- 73

Westchester County
Duties of county director 5- 15

Section 1532
Agreement to assess for town (but see 9-73) 9- 30

Compatibility of office
Assessor 6- 39
Assessor-deputy director 7- 5

Conflict of interest
Performance of revaluation of town in adjoining county 9-118
Service as expert witness in certiorari proceeding (construes law prior to L.1997, c.406) 1- 82

Filing of information in county director’s office 2-109

Powers and duties
Changes to final roll 8- 32
Correction of errors-assessor’s determination of tax status 7- 27

Recording of conveyances
Collection of filing fee; transmittal of sales report forms (opinion cites rule later repealed) 9- 99

Relationship to county government
Political affiliation-reappointment 7-111

Responsibilities of director 3- 99
Tax map
Role in preparation; role of assessor 10-2

Westchester County
Duties 5-15

Section 1536
Responsibilities of SBEA or County Director
Limitations (construes law prior to L.1997, c.406)

Training of fee appraisers 3-3

Section 1544
Responsibilities of SBEA or County Director
Limitations (construes law prior to L.1997, c.406) 3-71

Section 1550
Qualification standards

Training of fee appraisers 3-3

Section 1556 (repealed L.1984, c.472)
Age requirement
Minimum of 18; no maximum 4-34

Chairman
Appointment of-town board delegation 7-82

Sole elected assessor 9-93

Section 1558
Effect of Art. 15-A on inconsistent city charters 4-101

Local law providing for county board of assessment review 3-47

Section 1560
Effect of Art. 15-A on inconsistent city charters 4-101

Effect of Art.15-A on inconsistent general law 6-54

Local law providing for county board of assessment review 3-47

Section 1562
Effect of RPTL Art. 15-A on cities in Nassau County 2-108
Real Property Tax Law
Article 15-B
Section 1572
Improved assessment administration
Plan not applicable to all property 8- 55

Section 1574
Applicability
Villages 8- 59

Real Property Tax Law
Article 15-C
Section 1582
Computer printout
Microfiche record maintenance 7- 31

Final assessment roll
Public inspection 9-123

Posted tax roll
Electronic data processing 11- 1

Section 1588
Electronic data processing 11- 1

Real Property Tax Law
Article 17 (repealed L.1979, c.42)
Section 1700
Tax abatement
Property damaged by Hurricane Agnes (opinion cites former sec. 1700) 3- 32

Real Property Tax Law
Article 18
Section 1801
Classification of real property
Utility property 9- 8

Portions
Special districts and school districts 8- 25

Special assessing units 7- 58

Section 1802
Class four
Land and buildings of utility companies 9- 8

Class one
Class ratio-determination of equalized value
(opinion cites rules later repealed) 8- 87
Farmland and other large tracts (opinion cites rule
later repealed) 7- 65

Section 1803
Change in designation
Effect on tax apportionment 8- 10

Portions
Special districts and school districts 8- 25

Tax shares
Number of classes 7- 58

Section 1805
Assessment limitations
Cities and villages 7- 70

Transition assessment
Change in classification 9- 60
Correction of inventory error 9- 60
Court ordered reduction 8- 48
Demolition of real property 9- 32

Real Property Tax Law
Article 19
Section 1901
Base assessment roll
Multiple revaluations 8- 1

Certification requirements
Villages 8- 59

Condominiums and cooperatives 7- 85

Homestead class
Farmland and other large tracts (construes law prior
to L.1992, c.767) 7- 65
Parcels with two or more dwelling structures 9- 45

Locally adjusted homestead proportions
Calculation 7- 77
Portions 7-77
Non-homestead class 9-35

Portions 7-64
Villages

Revaluations 8-1
Base assessment roll selection

Section 1903
Base proportions 8-40
Local adjustments-timing
School district option not to adopt 11-33

Generally 7-101

Homestead class 7-65
Farmland and other large tracts (construes law prior to L.1992, c.767)

Local adjustments 7-77
Calculation
Portions

Refund of taxes 8-6
Allocation between classes

Revaluations 8-1
Base assessment roll-selection

Section 1904 8-42
Transition assessments (construes law prior to L.1998, c.319)

Real Property Tax Law

Article 20

Section 2002 7-88
RPTL, section 490, construed

Tax exempt property within cities and villages-fire districts 7-119

Section 2006 10-1
Assessment review
Filing fee for administrative complaint
Board of Assessment Review
Filing of complaints at adjourned hearings; date of hearing 9- 53

City charter
Repeal of inconsistent charter provision 7- 43

Niagara County Tax Delinquency Act
Act not altered by L.1975, c.611 5- 38
Notice of tax sale-submission to State Board 7-112

Recodification had no effect on city charters 3- 49

Section 2016
Tax Law references
Deemed to refer to RPTL sections on subject, as amended 7- 43

Retirement and Social Security Law
Section 70
Assessor
Service beyond age 70 7- 78

Section 211
Assessor
Service beyond age 70 7- 78

Rural Electric Cooperative Law
Section 66
Liability for special franchise assessments 3- 24

Second Class Cities Law
Section 69
Collection
Binghamton tax collector may not accept less than full amount of tax bill 2- 86

Social Services Law
Section 472-p
Scope
Special ad valorem levies 11- 34

State Finance Law
Section 8
Costs imposed on assessing units
Judicial review of special franchise assessments 11- 61

State Law
Section 50
Military housing complex 11- 41

State Technology Law
Section 105
Complaints on assessments 10-123

Suffolk County Tax Act
Section 8
School district tax levy 9- 97

Section 13
Installment collection of taxes
Special franchise credit 7-108

Section 23-a
Tax receipts
Form of tax receipt 3- 13

Section 29
Taxes, apportionment of 3- 69

Section 30
Cancellation of void tax 2- 12
Failure to enter small claims judgment on assessment roll 9- 12

Section 40
Cancellation
Charge-back of taxes-Suffolk County 6- 18
Section 40-c
  Tax sale 6- 68

Section 68
  Application for conveyance of deed
  Time limitation 6- 12

Section 71
  Tax bill
  Form 3- 13

Surrogate’s Court Procedure Act
  Section 1923
  Designation of owner for assessment purposes 9-121

Tax Law
  Section 606(e)
    Senior citizens exemption - income 10- 8

  Section 697(j)
    Authorization to establish interest rates
    Tax certiorari proceedings 11- 75

  Section 1101
    Trailers or mobile homes
    Effect upon classification for RPTL 8- 24

  Section 1262
    Apportionment of local revenue
    County equalization rate 6- 6

    County sales tax revenues
    Municipal share disposition-time of election 8- 46

  Section 1826
    Enclosure
    Local law 9-14, 9-98
    Questionnaire re boundaries (but see 9-14;
    opinion cites former sec. 5) 2- 90

Town Law
Section 11
Appointment of assessor
Effect of Federal census 9-88

Section 20
Town attorney
Board of Assessment Review-advisor to 7-95

Section 21
Acting and deputy assessor (construes law prior to L.1986, c.361; see RPTL, sec. 314) 2-52

Section 21-a
Sole elected assessor 9-93

Section 22-b
Chairman
Appointment of 1-104
Powers of 7-51

Delegation of authority 7-82

Section 23
Assessment Review, Board of
Procedures to review 7-104

Assessor-residency requirement
Effect of Art. 15-A of RPTL 6-54

Section 27
Salaries
Assessor-unpaid leave of absence 9-25
Reimbursement of assessor 9-39
Responsibility of town board 6-63
Revaluation program (see also Op.State Compt. 2001-4) 5-3
Uniformity of salaries except for chairman (but see 9-39) 2-68

Section 29
Compatibility of office
Clerk of supervisor-assessor 7-8

Section 33
Assessor’s administration of program for special franchise operator 10-94

Section 35
Compatibility of office with assessor 6- 55
Compatibility of office with building inspector 3- 90

**Section 37**
Interest and penalties
Fees imposed on school taxes 8- 58

School taxes
Fees, interest and penalty provisions-notice requirement 6-102

**Section 40**
Duty of assessor
Procedure 5- 11

**Section 64**
Charges for removal of brush, etc. 9- 55

Hours of work and location of office of assessor 9- 91

**Section 65**
Powers and duties
Attorney’s fees in action by town board against assessor 4- 97

**Section 68**
Tax certiorari proceeding
Settlement-generally (construes law prior to L.1995, c.693) 6-116
Settlement-Town Board opposition 8- 50

**Section 101**
Creation of fire district after filing of final assessment roll 11-101

**Section 103**
Compatibility of office with assessor 4- 91

**Section 115**
Special franchise owner-credit against tax 9- 50

**Section 116**
Salaries
Reimbursement 9- 34

**Section 130**
Charges for removal of brush, etc. 9-55

Section 138
Compatibility of office with tax collector 3-90

Section 176
District boundaries
Assessor’s duties 8-121

Section 190
Tax exempt property within villages 10-68

Section 202
Aquatic plant growth control
Charge-type of 7-74

Section 209
Tax exempt property within villages 10-68

Section 209-d
Aquatic plant growth control district 7-74

Section 239
Generally
Notice of filing 11-15

Section 261-a
Transfer of development rights
Effect on property receiving agricultural assessments 11-76

Section 271
Compatibility of office
Board of Assessment Review 4-122

Section 278
Dedication
Acceptance-acts constituting 7-56

Section 300 et seq.
Duty of assessor
Procedure 5-11

Scope
Property damage by pet dogs 11-32
Transportation Corporations Law

Section 11
Right of way acquisition
Prior occupancy-special franchises 8- 61

Section 27
Right of way acquisition
Prior occupancy-special franchises 8- 61

Unconsolidated Law (CLS)

Chapter 59-B

Section 3
Advisory committees on pensions and Social Security
Residency and ownership requirements for members
(cites McK. Unconsol., §9473) 5-119

Chapter 252

Section 15
Taxable status of property to be used for housing units (cites McK. Unconsol., §6265 2- 45

Section 22
Empire State Development Corporation 11- 72
Liability for fire district charges (cites McK. Unconsol., $6272) 10- 86
Property acquired for eventual housing units
(cites McK. Unconsol., §6272) 2- 45

Unconsolidated Law (McKinney’s)

Section 6265
Taxable status of property to be used for housing units 2- 45

Section 6272
Empire State Development Corporation 11- 72
Liability for fire district charges 10- 86
Property acquired for eventual housing units 2- 45

Section 8124
Leasehold interest (see Racing, Pari-Mutuel Wagering and Breeding Law, sec. 513) 6-111

Section 9473
Advisory committees on pensions and Social Security
Residency and ownership requirements for members 5-119

United States Code

Title 10
Section 1174a
Eligible funds for purposes of RPTL, sec. 458 10-10

Section 2871 et seq.
Military housing complex 11-41

Title 11
Section 35
Collection of taxes from bankrupt railroad 2-115

Title 26
Section 104
Income, senior citizens exemption
Insurance proceeds-personal injuries 7-84

Section 408
Income, senior citizens exemption
Retirement benefits-IRA 8-22

Section 501
Fraternal organizations exemption 10-43

Title 38
Section 101
Active duty
Merchant Marine (construes law prior to L.1989, c.701) 8-88

Alternative veterans exemption
Period of war-definition 8-69

Reservist
Eligibility for alternative veterans exemption 8-37, 11-58

Veteran
Foreign government service 8-72

Section 109
Alternative veterans exemption
Foreign government service 8-72

Title 42
Section 1983
Selective reassessment of real property
Personal liability of assessor 9- 87

Section 12895
Effect of restriction on resale price on assessment 10- 34

Title 50
Section 574
Non-residence
Effects upon real property taxation and exemption 8-115

Section 694
Veterans exemption-eligible funds
Federal loan guarantees (former sec. 694 construed) 8- 52

Section 1810
Veterans exemption-eligible funds
Federal loan guarantees (former sec. 694 construed) 8- 52

Vehicle and Traffic Law
Section 2104
Life estate in mobile home 11- 96

Village Law
Section 3-300
Compatibility of office-village mayor and town assessor 3- 61

Section 3-301
Appointments
Assessors and boards of trustees 8- 31

Board of Assessors
Training requirements 8- 96

Section 4-402
Filing and retention of applications for exemptions 2- 40

Village tax rolls
 Inspection 3- 66

Section 4-404
Conflict of interest-village mayor and town assessor 3- 61

Section 4-412
Financing by village 6- 23

Section 4-414
Enforcement of collection
   Entry on roll 8- 99

Fines
   Procedure 9-105

Section 5-518
Fines
   Procedure 9-105

Section 5-530
Annual fees paid by special franchise
   Contracted fees or payments 6- 14

Section 11-1118
Collection procedure—applicability of correction of
   errors procedures 10- 71

Section 14-1406
Liability of school district (see also 7-88) 4- 76

Section 14-1432
Levy of assessment to pay bonds issued for sewer systems
   (opinion construes former sec. 275-a) 1- 93

Section 17-1703
Operation principally as a village
   Avoidance of duplicative administrative functions 7- 97

Section 17-1722
Operation principally as a village
   Avoidance of duplicative administrative functions 7- 97

Section 17-1729
Operation principally as a village
   Avoidance of duplicative administrative functions 7- 97

Section 19-1914
Effect on alternative veterans exemption 9- 84

Section 22-2200
Installment payments
   Change in condition, ownership or use of property 7- 22
Westchester County Administrative Code

Section 122.81
Compared to RPTL sec. 808 7- 89

Section 237.91
Liability of exempt property in cities and villages 7- 88
Liability of industrial waste treatment facilities (opinion cites former sec. 168) 6- 37
Liability of State owned property (opinion cites former sec. 168) 2- 25
Liability of State, county, and town property 11- 65
Property in sewer district not tied into sewer system (opinion cites former sec. 168) 2- 67

Section 283.11
Tax map preparation
Effect of changes in State law 8- 94

Section 283.161
Final filing of assessment roll
Delay (opinion cites former sec. 536) 4- 30

Section 283.191
School district taxes based on towns assessment rolls (opinion cites former sec. 539) 2- 66

Section 283.201
School district use of town assessment roll (opinion cites former sec. 540) 2- 66
Tax apportionment
School district partially within county (opinion cites former sec. 540) 6- 73

Section 283.211
Extension of school tax-use of towns assessment rolls (opinion cites former sec. 541) 2- 66

Section 283.231
Village taxes
Collections by town receiver 8- 60
Section 283.241
Interest and penalties
  Village options 8- 60

Section 283.321
Enclosures 9- 98

Section 283.381
Powers and duties
  Westchester County-apportionment of assessment
    (opinion cites former sec. 557 and construes law
     prior to L.1974, c.177) 2- 58

Section 283.491
Conflicting tax liens (opinion cites former sec. 568) 3- 80