

STATE OF NEW YORK

S. 4009--C

A. 3009--C

SENATE - ASSEMBLY

February 1, 2023

26

PART N

27 Section 1. Section 575-b of the real property tax law is amended by
28 adding a new subdivision 1-a to read as follows:

29 1-a. Notwithstanding any provision of law to the contrary, the solar
30 or wind energy system appraisal model authorized by this section shall
31 be identified, formulated, adopted, published, and updated periodically
32 in the manner provided in this section without regard to the provisions
33 of article two of the state administrative procedure act.

34 § 2. Subparagraph (viii) of paragraph (b) of subdivision 2 of section
35 102 of the state administrative procedure act, as amended by chapter 74
36 of the laws of 1987, is amended to read as follows:

37 (viii) appraisal models, discount rates, state equalization rates,
38 classratios, special equalization rates and special equalization ratios
39 established pursuant to the real property tax law;

40 § 3. No assessing unit that failed to use the appraisal model pursu-
41 ant to section 575-b of the real property tax law in 2022 shall be held
42 liable for failing to use such model in 2022. Within fifteen days from
43 the effective date of this act, the commissioner of taxation and finance
44 may readopt the 2022 appraisal model or models and discount rates for
45 use in 2023, without additional consultation with the New York state
46 energy research and development authority or the New York state asses-
47 sors association, and without soliciting or considering additional
48 public comments.

S. 4009--C

46

A. 3009--C

1 § 4. This act shall take effect immediately and shall be deemed to
2 have been in full force and effect on and after the effective date of
3 part X of chapter 59 of the laws of 2021.