

**INDEX TO OPINIONS OF COUNSEL  
SUBJECT INDEX**

Last Opinion is 12-35

	OPINION (Vol.- Num.)
<b>Air rights</b>	
Separate assessment	8-110
<b>Annexation</b>	
Effect on tax exempt status	10- 48
Effect on tax liability	7-39, 8-66
<b>Appraisals</b>	
Residential property	
Board of Assessment Review-evidence	8- 83
<b>Appraisals, advisory</b>	
Responsibilities of SBEA or county director	
Limitations (construes law prior to L.1997, c.406)	3- 71
<b>Appraiser</b>	
Conflict of interest-assessor	3- 85
Qualification standards	3- 5
Training of fee appraisers	3- 3
<b>Appropriation, State acquisition by</b>	
Sales reporting form	7-100
<b>Approved assessing units</b>	
Base proportions	
Local adjustments-timing	8- 40
School district option not to adopt	11- 33
Certification requirements	
Villages	8- 59
Homestead class	
Parcels with two or more dwelling structures	9- 45
Non-homestead class	
Eligibility for alternative veterans exemption	9- 35
Portions	
Villages	7- 64

Refund of taxes	
Allocation between classes	8- 6
Revaluations	
Base assessment roll-selection	8- 1
<b>Assessing unit</b>	
Village	
Town rolls-equalization	8- 91
<b>Assessment administration</b>	
Effect of RPTL Art. 15-A on cities in Nassau County	2-108
Westchester County	
Duties of County Director	5- 15
<b>Assessment disclosure</b>	
Meetings	
Administrative hearing panels	11- 99
Scheduling	11- 27
Notice	
Questionnaire	11- 7
Revaluation data	
Public access	7-68, 10-4
<b>Assessment review</b>	
Agency	
Authorization-owner's initials	7- 69
Designation of representative	10-123
Liability for false statements	8- 34
Alternative grievance day for nonresidents	2-7, 2-111
Alternative grievance day where assessor serves multiple jurisdictions	11-117
Application	
Mailing	1- 92
Article 78 proceeding	
Exhaustion of administrative remedies	4- 46
Filing fee for administrative complaint	10- 1
Form of complaint	
Non-residents	11- 59
Photocopies and facsimiles; electronic signatures	10-123

Grievance day	
Repeal of city charter provision	7- 43
Grounds for review	
Denial of partial exemption	9-112
Inequality	
Underassessment of comparable parcels	10-104
Sales data	7- 7
Standing	
Lessee of shopping center	7-123
Mobile home owner	10- 83
Mortgagee's right to review	4- 87
Stipulation	
Failure to ratify-judicial review	10- 89
Role of board of assessment review	10- 37
Tax certiorari proceeding	
Appearance by Assessor or Board of Assessment Review	4- 21
Commencement prior to final roll	8- 17
Condominiums; refund - assessment reduction of \$10,000 or less (opinion superseded by L.1995, c.467)	9-107
Consolidation-refund-reduction of 10,000 or less	7-117
County attorney assisting town attorney	6- 15
Equalization rate data	6- 2
Equalization rate in excess of 100 as to overvaluation claim	5-120
Equalization rates-special rates	6- 29
Exhaustion of administrative remedies	4- 46
Purchaser pursuant to executory contract of sale-action by	3- 82
Refund of taxes in approved assessing units	8- 6
Refund-assessment reduction of \$10,000 or less	7-117
Refund-calculation of interest	11- 75
Refund-penalty-interest	9-113
Refund-resolution	11-122
Sales data	7- 7
Settlement (construes law prior to L.1995, c.693)	3- 92
Settlement-delegation of assessment function	10-110
Settlement-effect upon county (8-74 modifies 6-116; both opinions construe law prior to L.1995, c.693)	6-116, 8-74

Settlement-town board opposition	8- 50
Settlement-uncontested succeeding assessment (construes law prior to L.1995, c.693)	7- 42
Standing-mobile home owner	10- 83
Standing-mortgagee's right to review	4- 87
Standing-residential tenant	7-123
Standing-school district challenge to assessor's determination of taxable status of nonprofit organization's property	5- 22
Standing-shopping center lessee	7-123
State equalization rate	9- 65
Statute of limitations-tolling	10-113
Stipulation as to methodology	8- 35
Stipulation to "frozen assessment" (construes law prior to L.1995, c.693)	5- 23
<b>Assessment Review, Board of</b>	
Administrative hearing panels	
Participation in informal review process	11- 99
Powers and duties	10- 54
Alternate board	
Appointment of replacement members	2- 15
Training requirements	8- 86
Appearance in tax certiorari proceeding	4- 21
Assessing unit's right to appeal	1- 83
Assessments for prior years	9- 18
Assessor's attendance at hearings; meetings	5- 75
Authority to grant alternative hearing dates	2- 7
Chairman	
Powers and duties (see RPTL, sec. 523(1)(e))	5- 75
Selection (see RPTL, sec. 523(1)(e))	1- 37
Cities and towns with elected assessors	1- 91
City council without authority to review assessments	2- 29
Composition	
Commissioner of education	1-113
Eligibility of town board member	1- 85
Employee of State Board of Equalization and Assessment	3-122

Failure of assessing unit to appoint Board	2- 60
Increasing or decreasing number on Board (4-20 superseded in part by 11-95	4-20, 11-95
Official of political party	3-122
Owners of real property	2- 16
Planning board member as member	4-122
Real estate broker as member	2- 1
School tax collector as member	1-105
Tax assessment appraiser	5- 65
Town supervisor	5- 88
Village assessor on town board	1-120
Village trustee on town board of assessment review	2- 21
Composition of village board	
Board of trustees	8- 31
Quorum	8- 54
Statutory requirements	1- 42
Village assessor (construes law prior to L.1982, c.579)	3- 53
Effect of Art. 15-A on inconsistent city charters	4-101
Evidence submitted to board	
Public access	11- 36
Filing of complaint	
Adjourned hearing	9- 53
Prospective purchaser-agent of owner	7- 69
Receipt after close of public hearings	7- 61
Scheduled adjournment (construes law prior to L.1991, c.662)	5- 74
Grievance days in cities-dates fixed by city charters	2-110
Hearings; meetings	
Appointment schedule	11- 28
Adjournment for assessor review	11- 28
Audiotape and videotape	10- 14
Established by charter	9- 53
Open Meetings Law	6-125
Recessed hearing	9-111
Town attorney's role	7- 95
Implementation of decision-resolution	11-122

Local law providing for county board of assessment review	3- 47
Membership and qualifications Village board	8- 31
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
Assessment stipulation agreed to and ratified by less than majority of board and board of assessors	12- 4
Basis of determination-notice to complainant (construes law prior to L.1991, c.662)	6- 88
Correction of errors-degree of judgment	10- 37
Correction of errors-lack of quorum	9-124
Demanding attendance	8- 11
Evidentiary demand-professional appraisal	8- 83
Exemptions-late applications	8- 38
Final assessment (construes law prior to L.1981, c.994)	2- 99
Generally	2- 62
Increased assessment	10-104
Inspections and appraisals	4- 30
Late, defective and insufficient complaints - dismissal	10- 80
Multiple designations of representatives	10- 53
Notice of determination-erroneous notice	10-113
Notice to attorneys and other representatives	10- 53
Reduction below amount requested	7- 83
Reduction of assessed value to amount less than requested	7- 83
Scope of review-assessor's methodology	7- 67
Second meeting	8- 18
Stipulation of assessment	10- 37
Unsigned complaint form	9- 15
Verified list of changes	10-118
Verified list of changes-delivery	7- 49
Qualifications Procedures to review	7-104
Removal of member	4- 27

Representation by non-attorney	9- 63
Subpoena of records in certiorari proceeding	2- 97
Terms of office	5- 75
Training requirements	
Alternate board	8- 86
Training sessions	
Expenses incurred	1- 67
<b>Assessment review, small claims</b>	
Award of costs to petitioner	9- 56
Dismissal on jurisdictional grounds	9- 27
Correction of erroneous judgment	11- 63
Disclosure	9- 47
Eligibility	
Condominiums (construes law prior to L.1991, c.552)	9- 3
Equalized value	8- 87
Failure to enter reduction on assessment roll	9- 12
Hearing officer-powers and duties	
Reduction below amount requested	7- 83
Interest	
Rate and calculation	7-109
Land value only	8- 29
Mailing of petitions	9- 19
Mixed-use parcels	9- 43
Ownership requirement	
Corporation	8- 93
Refund-resolution	11-122
Refund-responsibility for payment	8- 13
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
Residential assessment ratio as proof	9- 40
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
<b>Assessment roll</b>	
Designation of owner	
Conditional life estate	9- 49
Correction deed	10- 7
Guardian	11- 52
Lessee - 99 year lease	10- 6
Life estate	9- 52
Life estate-exclusive use requirement	10-102
Life estate-incompatible conditions	10- 20
Life estate-mobile home	11- 96
Life estate-required format	10- 55
Life estate-restrictions on alienation	10- 58
Life estate and right of occupancy contrasted	9-41, 9-49
Notice-E911 address changes	11- 2
Revocable and irrevocable trusts	10- 27
Title through right of survivorship	9-121
Trust (construes law prior to L.1995, chs. 377, 378; see also 10-25)	9-52, 9-83
Trust beneficiary	10- 25
Trustee's discretionary power to sell beneficiary's residence	11- 44
Unknown owner-tax map	6- 36
Final roll	
Assessor's authority to amend	12- 1
Changes ordered by board of assessment review	12- 4
Correction of errors procedure	4- 59
Correction of errors procedure-omissions	10- 84
Delay	4- 3
Level of assessment	
Change	11- 25

Notice of filing	
Non-assessing unit villages	8- 82
Publication	11- 15
Number of copies	8- 2
Public inspection	
Electronic data processing	9-123
School district	
Use of latest final roll	4- 41
Use of towns rolls in Westchester Co.	2- 66
Tentative roll	
Assessor's authority to amend	12- 1
Assessor's powers and duties	6- 53
Correction of errors procedure-omissions	10- 84
Verification	
Assessors oath	2-75, 6-64
School district portion	8- 2
Village preparation of roll	
Generally	1- 51
Village use of county assessment roll	
Filing applications for exemption where village uses county assessment roll	1- 44
Village use of town roll	
Filing applications for senior citizens exemption	4- 39
Generally	3- 58
<b>Assessment roll, form</b>	
Change of ownership	
Between taxable status date and lien date	3- 96
Computer printout	
Microfiche record maintenance	7- 31
Designation of owner	
Decedent	8- 62
Divorce, annulment or death	8- 62
Executory contract of sale	3- 82
Heirs or devisees	8- 26
Information on last recorded deed	3- 25
Life tenant	3- 45

Listed in name of estate	2- 71
Notice of transfer	5- 48
Time share condominium	7- 76
Unknown owner	5- 34
Unopened stub street	7- 56
Land and total assessed values	
Administrative review	10- 81
Partially exempt property	3-77, 7-118
Special districts	9- 90
<b>Assessment, separate</b>	
Building floors	
Separate ownership	7- 14
Building located on two lots	3-124
Contiguous and noncontiguous parcels	2-116
Delinquent taxes	
Enforcement	5- 13
Land and buildings separately owned	1- 95
Leased telephone equipment	3- 27
Leasehold interests	
Minerals; oil and gas rights	4-77, 7-20, 7-28
Oil and gas rights	9- 33
Owners responsibility to pay taxes-NYC (citations to law prior to L.1985, c.907)	2- 88
Parcel	
Public street, highway, etc.	8- 15
Partially exempt parcels	
Exempt land-taxable buildings	3-119
Mixed use of building-special district property	7- 23
Municipal housing project	7-118
Privately owned improvements on State lands	
Golf course features	8- 19
Privately owned improvements on State owned lands	3-101

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
Subdivision lots	5- 46
<b>Assessment, special franchise</b>	
Apportionment	
Method of	7-121
Assessment by State Board	
Cable television company	1- 38
Generally	4- 89
Judicial review-assessing unit costs	11- 61
Late mailing of final special franchise assessments	4- 93
Late mailing of final special franchise assessments; addition of difference to rolls	6- 58
Review	4- 75
Assessor's administration of company program	10- 94
Cable television	
Property not located in public way	3- 31
Duplicate assessment	
Correction of school tax roll	4- 94
Duplicate of 1-38	1- 71
Municipally owned and operated utility	6-112
Navigable waters	
Bridge located on private property	7- 48
Navigable waters, 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
Refund	
Appropriate protest	6- 51
Rural electric cooperatives	
Liability for tax	3- 24
Special assessments and special ad valorem levies	
Liability	5-80, 6-49
Street lighting by private concern under contract with town	1-117
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
Title to equipment in municipality	4-113
<b>Assessment, State-owned land</b>	
Privately owned improvements	
Separate assessment	3-101
Standard of assessment	
Percentage of full value (construes law prior to L.1985, c.280)	5- 18
<b>Assessments, generally</b>	
Apportionment	
Conditions-local law	8- 89
Procedure	9- 13
Request of lessee	9-100
Assessing duty of assessor	
Town board without jurisdiction	1- 39
Assessment in excess of purchase price	5- 28

Conflicting ownership claims	
Denial by alleged grantee	7- 37
Generally	3- 65
Cooperative assessment agreement	
County role	7-115
Rescheduled board of assessment review hearing date	9- 9
Cost approach to value	
Special purpose buildings	5-116
Cotenancy in common parcel	5- 66
Easements	
Privately-held conservation easements	11- 29
Valuation (5-62 modified by 10-103)	5-51, 5-62
Easements in gross	
Taxability (modifies 5-62)	10-103
Equalization rate	
Use in assessing	6- 35
Full value assessment defined	1- 7
Function of assessor	
Local legislative body without jurisdiction to classify property as real or personal	1- 73
Hazardous waste sites	
Valuation	9- 58
Improvements and repairs, valuation of	3- 28
Income approach to value	
Income and expense statements (see also, <u>Fifth Avenue Office Center Co. v. City of Mt. Vernon</u> , 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, <u>Fifth Avenue Office Center Co. v. City of Mt. Vernon</u> , 89 N.Y.2d 735, 680 N.E.2d 590, 658 N.Y.S.2d 217 (1997))	10- 17
Inventory and valuation data	
Cooperative apartments	10- 85

Financing costs of collection	9- 67
Public records	10- 4
Trusts	10- 27
Village which uses town roll	7- 98
Inventory data mailer	9- 66
Land use restrictions	
Generally	5- 85
Local governmental authority	
Wetlands and shoreline development	4- 79
Long-term leases	
Effect on assessment	5- 62
Methods of valuation	
Condominiums-removal of assessment restriction	11-124
Condominiums-special assessments	8-108
Condominiums, cooperatives and rental properties	7- 81
Income approach-market v. contract rent	8- 65
Reservoirs	7-125
Mobile home parks	
Methods of valuation	9- 29
Tenant's standing to grieve	10- 83
Notice of change in taxable status	
Villages	9- 28
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
Parcel	
Definition of	7-14, 9-45
Definition of-time share condominium	7- 76
Split by special district boundary line	10- 77
Subdivisions and parcel splits out of compliance with zoning and planning ordinances	11- 17
Piecemeal revaluation program	4- 55

Property damaged by Hurricane Agnes	
Tax abatement	3- 32
Property subject to condemnation	
Vesting of title in condemnor	2- 73
Reservoirs	
Valuation, methods of	7-125
Restrictions in deed	
Right of reverter	4- 61
Revaluations	
Transition assessments (construes law prior to L.1998, c.319)	8- 42
Selective reassessment	
Generally	9-18, 10-60
Improved parcels	11- 14
Personal liability of assessor	9- 87
Serviceman's mobile home	
Restrictions on enforcement of lien	5- 26
Standard of assessment	
Effect of L.1977, c.888 on municipalities subject to existing court order to assess at full value	6- 1
Effect of L.1977, chs.888, 890	6- 2
Uniform percentage-authority to choose	7- 96
State-owned lands	
Standard of assessment (construes law prior to L.1985, c.280)	5- 18
Transfer of function to county	
City charters	9- 73
Generally (but see 9-73)	3- 79
Necessity of county charter	9- 73
Non-assessing unit villages	9- 73
Value	
Current use v. highest and best use	10- 45
Purchase price-broker's commission	8-100
Restrictions on resale price	10- 34
Vacant and unused property	11- 16

**Assessor**

Acting assessor	
Powers and duties (construes law prior to L.1986, c.361)	2- 52
Appointment by village	1- 42
Appointment in town of first class	
Effect of Federal census	9- 88
Appointment of corporation as assessor	9- 37
Change to single appointed assessor (construes law prior to L.2006, c.521)	2- 26
Civil service classification	
Residency	3- 14
Compatibility of office	
Clerk of town supervisor	7- 8
County director of real property tax services, employee	6- 39
Deputy director of real property tax services	7- 5
School board member	6- 41
Tax collector	6- 55
Town budget officer	4- 91
Village mayor	3-61, 6-63
Conflict of interest	
Bank advisory board member	4- 16
Fee appraiser	3- 85
Political party committeeman	4-100
Real estate broker-but see Op.Atty.Gen. 86-66	4-100
Tax map technician	3- 62
County agreement to assess for town (but see 9-73)	9- 30
Deputy assessor	
Powers and duties (construes law prior to L.1986, c.361)	2- 52
Oath of office	
Reappointment to new term	9- 44
Prospective appointment	10-122
Powers and duties	
Administration of program for special	

franchise operator	10- 94
Appearance in tax certiorari proceeding	4- 21
Attorney's fees in action by town board against assessor	4- 97
Boundaries-fire district	8-121
Changes on final assessment roll	6- 53
Changes to tentative assessment roll	12- 1
City council without authority to assess	2- 29
Delay in final filing of assessment roll	4- 30
Delegation of assessment function	10-110
Determination of taxable status	7- 27
Dog damage (construes law prior to L.1978, c.220)	4- 35
Entry upon real property	7-19, 9-4
Exemptions-filings by nonprofit organizations (but see 9-76)	8- 79
Exemptions-nonprofit organizations application (but see 9-76)	8- 51
Fence viewing-procedure	5- 11
Hours of work	6- 63, 6-65
Independent determination required in reevaluation program	3- 34
Inspection of interior of private residence	2- 78
Late filing-aged exemption renewal-entry on roll	8- 7
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
Ownership-evidence of transfer of title	7- 37
Special franchise assessment-apportionment	7-121
Tax maps-fire district boundaries	8-121
Tax maps-role in preparation	10- 2
Unpaid leave of absence	9- 25
Westchester County-apportionment of assessment (construes law prior to L.1974, c.177)	2- 58
Removal from office	
Appointed assessor	2- 2
Elected assessor	6-113
Residency	
Effect of Article 15-A of RPTL on inconsistent general law	6- 54
Salaries	
Determination of town board	6-63, 6-65

Reimbursement	9- 34
Reimbursement of assessor	9- 39
Revaluation program	5- 3
Sole appointed assessor	11- 57
Sole elected assessor	9- 93
Term of office	
Appointed successor to deceased assessor	2- 42
Appointments to new term	6- 4
Cooperative assessment agreement	4- 83
Coordinated Assessment Program	10- 35
Indefinite term	3- 78
Retirement, service beyond age 70	7- 78
Six year term	5- 76
<b>Assessors, Board of</b>	
Age requirement	
Minimum of 18; no maximum	4- 34
Chairman	
Appointment of-general	1-104
Appointment of-town board delegation	7- 82
Powers; appointment of	7- 51
Hours of work	9- 91
Location of office	9- 91
Powers and duties	
Assessment stipulation agreed to by less than majority of board and board of assessment review	12- 4
Majority of board of assessors may make or change assessment	2-77, 7-51
Salaries	
Uniformity of salaries except for chairman (but see 9-39)	2- 68
Switch to appointed assessor	11- 57
Training requirements	
Village board of trustees	8- 96

**Attorney general**

Powers and duties

Public officers, qualifications-proceedings to review	7-104
<b>Bankruptcy</b>	
Cancellation or compromise of unpaid taxes	4- 5
Compromise of delinquent taxes	9- 80
<b>Base proportions</b>	
Generally	7-101
Local adjustments	
Calculation	7- 77
Portions	7- 77
<b>Boundary dispute</b>	
Between towns	
Judicial procedure (construes law prior to L.1980, c.748)	1-112
Methods of settlement	8- 28
<b>Business improvement districts</b>	
Charges	
Municipally owned tax exempt property	10- 51
<b>Cancellation of taxes</b>	
Unenforceable lien	
Levy on personal property	8-107
<b>Civil Service Commissions</b>	
Rules	
Probationary period-County Director of RPTS	8- 57
<b>Class ratios</b>	
Uses	
Small claims assessment review-equalized value	8- 87
<b>Clerk of county board</b>	
Powers and duties	
Utility tax statements	8- 95
<b>Compatibility of office</b>	
Assessor-Clerk to Town Supervisor	7- 8
Assessor-County Director of Real Property Tax Services	6- 39

Assessor-Deputy Director of Real Property Tax Services	7- 5
Assessor-School Board member	6- 41
Assessor-Tax Collector	6- 55
Assessor-Town Budget Officer	4- 91
Assessor-Village Mayor	6- 63
Board of Assessment Review-Planning Board	4-122
Tax Collector-Building Inspector	3- 90
Village Assessor-Town Board of Assessment Review	1-120
Village Mayor-Town Assessor	3- 61
Village Trustee on Town Board of Assessment Review	2- 21
<b>Condominiums and cooperatives</b>	
Eligibility for small claims assessment review (construes law prior to L.1991, c.552)	9- 3
Homestead class-Article 19	7- 85
Methods of valuation	
General	7-81, 8-108
Removal of assessment restriction	11-124
Special assessments	8-108
Time share	
Owner, designation of	7- 76
Parcel	7- 76
<b>Conflict of interest</b>	
Assessor	
Purchase at tax sale	7- 41
Assessor-bank advisory board member	4- 16
Assessor-fee appraiser	3- 85
Assessor-real estate broker (but see Op.Atty.Gen. No. 86-66)	4-100
Assessor-tax map technician	3- 62

Assessor, appointed-political party committeeman	4-100
Board of Assessment Review-real estate broker	2- 1
Board of Assessment Review-tax assessment appraiser	5- 65
County attorney-taxpayer's attorney in assessment review	5- 94
County Director of Real Property Tax Services as expert witness in certiorari proceeding (construes law prior to L.1997, c.406)	1- 82
County Director of Real Property Tax Services performance of revaluation of town in adjoining county	9-118
Village Mayor-Town Assessor	3- 61
<b>Coordinated Assessment Program</b>	
Assessor Term of office	10- 35
<b>Correction of errors</b>	
Applicant Tax roll	7- 73
Assessments, omitted	
Limitation	5- 58
Procedure (law prior to L.1974, c.177 construed)	3- 31
School district (law prior to L.1974, c.177 construed)	1-108, 3-75
Taxable parcel erroneously granted exemption	5- 77
Taxable property of fair association (law prior to L.1974, c.177 construed)	2-107
Transfers of exempt property after taxable status date to non-exempt owners	6- 40
Board of Assessment Review	
Degree of judgment	10- 37
Lack of quorum	9-124
Second meeting-powers and duties	8- 18
Cancellation of taxes	
Charge-back	7-113
Insufficient description of parcel	5-123
JDA acquisition after tax lien date	8- 44

Levy on personal property	8-107
Protest (opinion construes law prior to L.1974, c.177)	2- 12
State acquisition after tax lien date	8- 44
State acquisition prior to lien date	7- 34
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
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
Railroad ceilings-failure by assessor to use	5-125
Special assessment imposed on agricultural land	11- 11
Correctable errors	
Definitions	5- 29
Improperly granted partial exemption-deadline for correction	11- 50
Small claims assessment review judgment	11- 63
Duplicate assessments	
Cancellation-special franchise property	4- 94
Refund of taxes (construes law prior to L.1974, c.177)	4-107
Erroneous acreage listed on assessment roll (construes law prior to L.1974, c.177)	2-114
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- 23
Tax map as proof of incorrect acreage	7- 4

Failure to remove exemption (opinion construes law prior to L.1974, c.177 and L.2002, c.616)	1-114
Final assessment roll	
Board of Assessment Review changes- lack of assessor petition	8- 32
Board of Assessment Review-lack of quorum	9-124
Procedure	5-113
Procedure for correcting roll	4- 59
Resolution	11-122
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
Special assessments-correction of errors (but see 7-88)	5-105
Mistake in jurisdiction	
Refund (construes law prior to L.1974, c.177)	2- 85
Omission	
Procedure (5-77 modified by 10-84)	5-77, 10-84
Taxable real property listed as exempt	7- 72
Refund	
Acreage error	5- 57
Charge-back of taxes-Suffolk County	6- 18
County liability for school taxes	8- 63
Documentation (opinion cites former sec. 556-a)	5- 73
Failure to receive special franchise tax credit	5- 29
Failure to use railroad ceiling assessment	5-125
Insufficient description of parcel	5-123
Interest	8-105
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 cites former sec. 556-a)	5- 61
Payment of taxes improperly levied	6- 13
Property transferred after taxable status date	6- 25
Selective assessments	9- 18

Sewer rents	7- 12
Special franchise property-special assessments and special ad valorem levies	6- 49
Tax limitation-taxes paid in excess thereof	6- 9
Unlawful entry-procedure (but see 7-88)	5-105
Sewer and water rents	
Collection procedures	10- 71
Statute of limitations	
Generally (construes law prior to L.1974, c.177)	3- 11
Tax roll	
Applicant	7- 73
Procedure	5-113
Tentative assessment roll	
Procedure-late filing of renewal form for senior citizens exemption	8- 7
Resolution	11-122
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
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
Wrongful removal of partial exemption	9- 79
Verified list of changes-non-delivery	7- 49
Westchester Co.-property assessed with that of another (construes law prior to L.1974, c.177)	2- 58
<b>Costs for other than local improvements</b>	
Enforcement of collection	
Entry on roll	8- 99

**Coterminous town-village**

Operation principally as a village	
Avoidance of duplicative administrative functions	7- 97
<b>County Director of Real Property Tax Services</b>	
Appointment	
Probationary period	8- 57
Prospective appointment	10-122
Civil service classification	
Term of office	2-76, 9-89
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
Membership on county agricultural and farmland protection board	9-119
Oath of office	
Reappointment to new term	9- 44
Powers and duties	
Changes to final roll	8- 32
Correction of errors-assessor's determination of tax status	7- 27
Tax maps-role in preparation	10- 2
Qualifications-reappointment	
Political affiliation	7-111
Relationship to county government	
Responsibilities	3- 99
Salary increase	4- 73
Westchester County	
Duties	5- 15
<b>County property</b>	
Acquisition by tax deed	

Disposal of-in name of county	7- 60
Disposal of-installment contract	7-106
<b>County Treasurer</b>	
Powers and duties	
Collection of taxes-utilities	8- 95
Transfer of county property	7- 60
<b>Deeds</b>	
Grantor not owner	
Confirmation or correction	7- 60
<b>Electronic data processing</b>	
Microfiche record maintenance	7- 31
<b>Emergency City and School District Relief Act</b>	
Advisory committees on pensions and Social Security	
Residency and ownership requirements for members	5-119
<b>Equalization</b>	
Village use of town rolls	
Location in two towns	8- 91
<b>Equalization rates</b>	
County rates-generally	
Clerical errors-local law defining	7- 89
Establishment of rates	1- 45
Partial exemptions	11-123
Sales tax apportionment	6- 6
State Board review-standing to challenge	8- 14
Special equalization rates	
City school district debt limit (construes law prior to L.1978, c.280)	3- 15
Tax certiorari proceedings	6- 29
State rates	
Change in level of assessment factor-effect on exemptions	11- 54
Rate in excess of 100-effect as to overvaluation claim	5-120
School districts	3- 5
School districts-tax apportionment	5-121
State rates-generally	
Assessment-use of rate	6- 35
Establishment of rates	1-45, 3-57
Physical change-change in exempt status	10- 87
Establishment of rates-restriction on changes	5- 19

Rate in excess of 100	3- 57
Tax certiorari proceedings	6-2, 6-29
Use in determining full value	6- 84

### **Exemption-Agricultural**

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	
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
Dairy termination program (construes law prior To L.1989, c.398, and L.1999, c.473)	8- 70
Federal Wetlands Reserve Program	11- 13
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: <u>Town of Southampton v. Equus Assoc.</u> , 201 A.D.2d 210, 615 N.Y.S.2d 714 (2d Dept., 1994); see also L.1992,c.797)	3-100
Silvopasture	
Forested land used as a silvopature	12- 34
Transplanted trees	11- 94
Uncultivated crops	11- 93
Assessor's responsibility	
Administration of law	3-113
Calculation	
Effect of court ordered reduction in assessed value	8- 77
Error-correction of, preceding or current year	7- 35

Commencement of exemption	
Succeeding farm structures and buildings	
Exemption	12-31
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	
District boundary change	11- 62
Federal Wetlands Reserve Program	11- 13
Gravel mining	11-105
Liability of tax exempt purchaser (10-36 overrules 8-109 in part)	10- 36
Municipal liability (overruled in part by 10-36)	8-109
Penalties-enforcement	8-113
Transfer of development rights	11- 76
Watershed conservation easements and	
Watershed agricultural easements	12-16
Windfarm operations	11-121
County agricultural and farmland protection board	
Membership of county director of real property tax services	9-119
District boundary change	
Conversion	11- 62
Generally	
Federal acquisition--roll-back tax	6- 71
Intent of law (but see 10-45)	4- 32
Limited liability company ownership	11-116
Subsequently formed agricultural district- effect on committed lands	4- 85
Zoning compliance (but see, <u>Congregation Or     Yosef v. Town of Ramapo</u> , 48 A.D.2d 731 [2d Dept., 2008])	11- 92
Gross sales requirement	
Community supported agriculture	11-102
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
Intermediate use of livestock (construes law	

prior to L.1994, c.556; modified 10-41)	3-110
Landowner Incentive Program	11-100
Natural disaster exception	12- 5
Production for sale (construes law prior to L.1994, c.556; modified by 10-41)	3-110
Purchase and sale of livestock	5- 32
Recreational lands	3- 7
Rented lands	4-10, 4-12
Rented lands-lessor's right to exemption	4- 86
Separately assessed parcels	4- 1
Start-up farming-crop change	11-121
Start-up farming operation (but see, L. 2004, c. 10)	4- 23
Qualified lands requirement	
Corn maze	10-111
Eligibility of acquisitions	6- 42
Greenhouses (construes law prior to L.1996, c.409)	5- 86
Land under and surrounding farm residences	3-113
Rented land-eligibility of "other land" (construes law prior to L.1997, c.357)	8- 64
Rented land-license	11- 83
Rented land-rental arrangement-rent payable in services (construes law prior to L.1997, c.357)	8- 64
Shooting preserve not qualified	3-116
Wildlife hunting game	11- 60
Woodland	6- 31
Woodland products-conifer trees	7-107
Woodland products-fiddlehead ferns	11- 93
Woodland products-transplanted trees	11- 94
Scope	
Agricultural amusement center	10-111
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
<b>Exemption-Agricultural Societies</b>	
Agricultural center	10- 62
Fair association (contra: <u>Erie County Agricultural Society v. Cluchey,</u> 40 N.Y.2d 194, 352 N.E.2d 552, 386 N.Y.S.2d 366 (1976))	2-107
Historic Track at Goshen	6-101
Meeting halls and Grange property Effective date of L.1978, c.616	6- 8
<b>Exemption-Air Pollution Control Facilities</b>	
Continuation following acquisition by industrial development agency	11- 106
<b>Exemption-Alternative Veterans</b>	
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	
Property also entitled to other exemptions	11-110
Prorated transferred exemption	11-109
Local law	
Deadline for changing 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
<b>Ownership</b>	
Limited liability company	10- 97
Trust (construes law prior to L.1995, chs. 377, 378; see also 10-25)	9- 83
Trust beneficiary	10- 25
Trustee's discretionary power to sell beneficiary's residence	11- 44
<b>Residence and occupancy requirement</b>	
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
<b>Village</b>	
Effect of dissolution	9- 84
<b>Exemption-Berkshire Farm Center and Services for Youth</b>	
Scope	
Special ad valorem levies	11- 34
<b>Exemption-Business Investment</b>	
<b>Calculation</b>	
Effect of court ordered reduction in assessed value (but see, <u>Ronald Associates v. Michael</u> , 93 A.D.2d 723, 461 N.Y.S.2d 18 (1st Dept. 1983), <u>aff'd</u> , 61 N.Y.2d 689, 460 N.E.2d 1104, 472 N.Y.S.2d 619 (1984))	8- 81
Effect of revaluation (construes law prior to L.1995, c.625)	9- 1
<b>Eligibility</b>	

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 (6-85 superseded by <u>Walker v. Board of Assessors of the County of Nassau,</u> 64 N.Y.2d 33, 473 N.E.2d 748, 484 N.Y.S.2d 520 (1984) and 8-111)	6-85, 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

### **Exemption-Cemetery**

Lands used for cemetery purposes (construes law prior to L.1981, c.920)	1- 24
Private residence for caretaker (construes law prior to L.1981, c.920)	3- 8
Storage facility in nearby garage (construes law prior to L.1981, c.920)	3- 8
<b>Exemption-Charter schools</b>	
Scope	
Leased property	11- 37
<b>Exemption-Clergy</b>	
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 clergy	4- 65
Principal occupation	5- 24
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
<b>Exemption-Cooperative, condominium, homesteading and rental projects</b>	
Applicability to previously constructed improvements	

Duration of exemption	11-108
<b>Exemption-Disabled Persons</b>	
Scope	9- 38
<b>Exemption-Economic Development</b>	
Removal	
Decertification	9- 86
<b>Exemption-Farm or food processing labor camps or commissaries</b>	
Scope	
Year-round home occupied by migrant farmworkers	11- 53
<b>Exemption-Farm Silos, Feed Grain Storage Bins, Commodity Sheds, Bulk Milk Tanks and Coolers, and Manure Storage and Handling Facilities</b>	
Generally	
Operating farm	10- 42
<b>Exemption-Farm Structures and Buildings</b>	
Acreage requirement	
Land under buildings	9- 62
Agricultural use	
Christmas tree plantation	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 in (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	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 corporations	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
<b>Exemption-First-time homebuyers of newly constructed homes</b>	
Purchase price limitation	
Local option	11- 22
Self-constructed home	11- 81
Scope	
Completed buildings	11- 23
Mobile homes	11- 87

**Exemption-Foreign Governments**

Consular residences	5- 6
Generally	
Liability for tax liens	5- 63
Residence for consulate general	3-104
Scope	
Special assessments	9- 92
Summer residence of ambassador	7- 9
<b>Exemption-Forest and Reforested Lands</b>	
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
Computation	
Homesite	11- 21
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
Substantive changes made by L.1976, c.526	5- 91
Time of valuation	
Change in level of assessment	3- 72
<b>Exemption-Fraternal Benefit Societies</b>	
Scope	
Real property taxation	5-101
<b>Exemption-Fraternal Organizations</b>	
Generally	
Subordinate lodge	2-38, 10-43
Improved Order of Red Men	

Subordinate lodge	4- 42
Masonic lodge	
Scope of exemption	1- 18
<b>Exemption-Historic</b>	
Scope	
Requirement for alteration or improvement	12- 3
<b>Exemption-Historical Societies</b>	
Historic Track at Goshen	6-101
<b>Exemption-Housing</b>	
Entry on assessment roll	7-118
Form of exemption-reduction in assessed value	2-104
Incidental or appurtenant facilities	11- 46
Liability for sewer assessments	3- 42
Liability for special assessments	4- 36
Payments in lieu of taxes	
Allocation	5- 16
Redevelopment companies	
Effect of amendment to section on contract previously executed between city and companies	2- 72
Gross shelter rents	5- 95
Scope-special assessments and special ad valorem levies	9-103
Scope-village agreement	7-120
Taxable status date	
Incomplete project	4- 37
<b>Exemption-Housing Development Fund Company</b>	
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
<b>Exemption-Incorporated Volunteer Fire Company</b>	
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
<b>Exemption-Indians</b>	
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
<b>Exemption-Industrial Development Agencies</b>	
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 (accord- <u>R.P. Adams Co. v. Nist</u> , 72 A.D.2d 908, 422 N.Y.S.2d 184 (4th Dept., 1979))	5- 55
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
<b>Exemption-Industrial Waste Treatment Facilities</b>	
Applicability to existing improvements	11-40
Continuation following acquisition by industrial development agency	11- 106
Scope	
Land used for installation	5-110
Municipal water treatment plant	7-102
Special ad valorem levies-sewer charges- Westchester County	6- 37
<b>Exemption-Infrastructure</b>	
Scope	
Improvements installed before local authorization of exemption	11- 91
<b>Exemption-Job Incentive</b>	
Generally	
Local authorization	6- 74
Local option	
Scope-liability for highway taxes	6- 94
Scope	
Nature of charge	7- 32
<b>Exemption-Limited Profit Nursing Home Company</b>	
Generally	3-103
<b>Exemption-Living Quarters for Parents or Grandparents</b>	
Ownership	
Qualifying owner	11- 97
Residency	
Dwelling unit	11- 97
<b>Exemption-Municipal Corporations</b>	
Agreement to exempt	
Counties and school districts	9- 61
Effective date	8- 66
Method of	7- 54
Scope-school taxes	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 (see Exemption-Off Track Betting Corp)	6-111
Veterans organization	7- 1
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 leased to volunteer fire department	5-107
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	
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	7-102
Watershed located outside corporate limits (construes law prior to L.1979, c.683)	3- 51
<b>Exemption-Nonprofit Health Services Corporations</b>	
Scope	
Fire insurance companies	5- 69
<b>Exemption-Nonprofit Organizations</b>	
Animal societies	
Burial grounds	6-109
Application	

Generally	9- 76
Judicial review of denial of exemption- statute of limitations	9- 76
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
 Benevolent	
Social club	10-117
Thrift shop	5- 21
 Charitable	
American Red Cross	11- 67
Apartment complex for elderly	6-33, 10-100
Board of Pensions of United Presbyterian Church	4-109
Home for aged owned by Methodist Church Conference	1- 55
Residence for elderly	3- 7
Residence for elderly-Baptist Home of Brooklyn	5-103
Salvation Army	1- 21
Salvation Army-thrift store	4-106
Single family low-income housing	5- 9
Thrift shop	5- 21
 Ecological	
Foundation for visual and performing arts	1- 13
Nature Conservancy Inc.	2- 98
Public benefit	9- 68
 Educational	
Aerospace and development corporation property used by Civil Air Patrol	3-115
Artists' retreat	10- 72
Barbershop quartet singing society	4-105
Catering hall	10- 96
Community residences for retarded adults	6- 87
Country day school in which weekend impact programs in communications and arts are held	2- 63
Fieldhouse	2- 35
Fraternity houses	6- 70
Historic Track at Goshen	6-101
Housing rented to faculty	1- 11
Museum	10- 29
Nursery school	3- 37
Private school which does not employ traditional teaching methods	1- 15
Public access television station	10- 11

Summer camp	4- 92
Vocational training center for mentally disabled-vacant land	5- 71
Fraternal	
Masonic lodge	1- 18
Subordinate lodge	10- 43
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
Leased property-rent limitation: carrying, maintenance and depreciation charges	10- 88
Liability for conversion of agricultural lands (overrides 8-109 in part)	10- 36
Liability for special ad valorem levies on behalf of special library districts	11- 5
Local option to tax	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 challenge to assessor's determination	5- 22
Local option to tax-school district governing board	5- 37
Minerals; oil and gas rights	7- 28
Ownership (6-24 modified by 11-48)	6-24, 11-48
Ownership-joint tenancy	10-119
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
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		
Aerospace and development corporation property used by Civil Air Patrol		3-115
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: <u>American Management Assn. v. Assessor, Town of Madison</u> , 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, <u>Hapletah, v. Assessor of the Town of Fallsburg</u> , 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 senior citizens 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
Parking lot, income producing	2- 22
Parsonage exemption distinguished	5-122, 10-38
Purpose of organization	5- 92
Required financial information	6- 30
Residence	9- 71
Residence for church caretaker (but see <u>Hapletah, v. Assessor of the Town of Fallsburg</u> , 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
Salvation Army	1- 21
Salvation Army-thrift store	4-106
Summer camp (see also, <u>Hapletah, v. Assessor of the Town of Fallsburg</u> , 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

**Exemption-Not-for-Profit Housing Companies**

Exclusive use requirement	
Cellular telephone tower	10- 30
Housing project for elderly (but see 7-88)	1- 50
Scope	4-108
Vacant land not entitled to exemption	2- 81
<b>Exemption-Off Track Betting Corporation</b>	
Leasehold interest (see Racing, Pari-Mutuel Wagering and Breeding Law, sec. 513)	6-111
Scope	
State department or agency	8-106
<b>Exemption-Officers of Religious Denominations</b>	
Scope	
Residence of clergyman	10- 56
<b>Exemption-Persons with Disabilities and Limited Incomes</b>	
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
<b>Exemption-Phase out of redevelopment company exemption</b>	
Applicability	
Application	11- 80
<b>Exemption-Public Authorities</b>	
Environmental Facilities Corporation	
Taxable status	2- 8
Erie County Water Authority	
Liability of authority for special assessments	

and special ad valorem levies	2- 87
Not a state agency	2- 80
Hospital district authority	
Space leased for private health care center	3- 12
Job Development Authority	
Property acquired after lien date- enforcement of lien	8- 44
Property acquired after taxable status and lien dates	6- 97
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
Taxes on property leased by Authority	2-96, 6-76
Onondaga County Water Authority	
Liability for special ad valorem levies and special assessments	10-121
Power Authority of State of New York	
Gilboa reservoir	5- 90
Special ad valorem levies	10-116
<b>Exemption-Railroad Property</b>	
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
Ceiling	
Scope-application requirement	8- 36
Late certification of final railroad ceilings Procedure	6- 5
Subsidized lines	
Application	6- 76
Effect of L.1977, c.920	6- 19
Non-railroad company owner-separate assessment	6-106

**Exemption-Religious Corporations**

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

**Exemption-Residential-Commercial Urban**

Authority to grant	
Local options	11- 43
Repeal of exemption	11-104
Scope	
Conversion of property formerly used as	
nursing home	11- 69

**Exemption-Residential Improvements**

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

**Exemption-Residential investment [Utica]**

Application	
Filing deadline	12- 6

**Exemption-School Districts and BOCES**

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

**Exemption-School Tax Relief [STAR]**

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	
Effect	10- 76
<b>Exemption-Senior Citizens</b>	
Application	
Affidavit in lieu of renewal application	9- 36
Application as public record (4-102 modified by 11-30)	4-102, 11-30
Filing by guardian	10- 15
Filing date	10- 74
Filing when village uses town roll	4- 39
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 authority to vary terms of statute	2- 64
Property also eligible for clergy exemption	1- 77
Property owner also entitled to veterans exemption	2-105
Qualification as of taxable status date (construes law prior to L.1978, c.635: RPTL sec.520)	1-119
Scope-special assessments	5- 89
Income requirement	
Alimony	10- 61
Board received for hospital out-patients	4-123
Cancellation of debt	11- 56
Capital gain from sale of home	10- 12
Capital gains and losses-application of loss from one income source against gain from another	5- 36
Capital gains and losses (but see <u>Engle v. Talarico</u> , 33 N.Y.2d 237, 306 N.E.2d 796, 351 N.Y.S.2d 677 (1973))	1- 94
Capital gains and losses-repayment of loan principal	7- 13
Circuit breaker	10- 8
Combined incomes of estranged husband and wife (construes law prior to L.1992, c.145)	3- 59
Dividends	3- 98
Dividends-ordinary and qualified dividends	11- 78

Executor's and administrator's commissions	10- 31
Federal "Foster Grandparent" program (opinion construes law prior to L.1993, c.551)	4- 71
Gain from installment sale	3-123, 11-89
Gain on sale of residence (modified by 10-12)	4- 56
Income of deceased spouse	1- 70
Increase in limitation after taxable status date	7- 25
Increase-postponement of effective date	8- 20
Insurance proceeds	1-2, 1-48
Insurance proceeds-personal injuries	7- 84
Interest on joint savings account	5- 79
Interest on preneed funeral expense accounts	11-111
Interest on United States Savings Bonds	1- 98
Interest on United States Treasury Notes	6-119
Judicial settlement of discrimination claim	11- 85
Local authorization to set limits	3- 70
Local authorization-public hearing	4- 48
Long-term care insurance premiums	11- 73
Loss carryback/carryover	4- 9
Moneys received as guardian of incompetent veteran ward	5- 67
Monthly payment for care of welfare children	2- 6
Mortgage payments, costs of home, repairs, heat, light, medical expenses (construes law prior to L.1996, c.313)	2- 65
Net income from self-employment	4- 9
Net rental income-adult children	10- 78
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	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 reaches age 65 after taxable status date	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; see also 10-25)	9- 83
Trust beneficiary (4-96 construes law prior to L.1995, chs. 377, 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 may be applied only to residence	3- 46
Farm property	2- 17
Farmland	2- 14
Farmland and other large tracts (construes law prior to L.1985, c.440 and L.1992, c.767)	7- 65
Large tracts	10- 9
Legal residence	2- 57
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.1981, c.981)	4- 67
There is no length of occupancy requirement but property must be legal residence	2- 59
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
Welfare children residing in home of aged taxpayer	1- 9
Scope	
School taxes-library appropriation	7-92, 10-59
<b>Exemption-Solar or Wind Energy Systems</b>	
Computation	
Pool enclosure	8- 92
Solar greenhouse	6-122
<b>Exemption-Special Districts</b>	
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
<b>Exemption-State of New York</b>	
Closeness of relation test-OTB Corporation	8-106
Department or agency	
OTB Corporation	8-106
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 transferred to State	2- 34
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
<b>Exemption-Telephone Equipment</b>	
Effect of revaluation (but see 9-16)	6- 7
Leased telephone equipment (but see 9-16)	3- 27
Limited assessment (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
<b>Exemption-Temporary Greenhouses</b>	
Scope	
Agricultural nexus	10-106
<b>Exemption-United States Government Property</b>	
American Red Cross	11- 67
Economic Development Administration	1- 36

Farmers Home Administration	5- 56
Military housing complex	11- 41
Small Business Administration	1- 40
<b>Exemption-United States or New York State Government Property Held Under Contract of Sale</b>	
Scope	10- 70
<b>Exemption-Un-married spouses of volunteer firefighter or volunteer ambulance workers killed in the line of duty</b>	
Service requirement	
Death of non-member volunteer while in the performance of duties	11- 66
<b>Exemption-Urban Development Corporation</b>	
Empire State Development Corporation	11- 72
Liability for fire district charges	10- 86
Property acquired for eventual housing units	2- 45
<b>Exemption-Urban Renewal Agencies</b>	
Taxable status	
Property leased for private purposes	4- 38
Taxable status date	
Property acquired between taxable status and lien dates	1- 68
Urban renewal property	
Effect of short term lease on exempt status	1- 28
Property sold to non-exempt redeveloper	1- 6
Underground parking facility	2- 69
<b>Exemption-Veterans Eligible Funds</b>	
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	1-107
Death gratuity or benefit	2-102
Death pension benefits	3- 26
Dependency allowance	3- 26
Enlistment bonus	6- 56
G.I. Mortgage-federal payments	8- 52
Government life insurance dividends	3-102
Limitation applies even though funds exceeding \$5000 received by member of exempt class in different capacities (construes law prior to L.1988, c.100)	3- 43
Mingling of funds	1- 1
National Service Life Insurance-conversion of policy	5- 41
National Service Life Insurance-loan thereon	3- 21
On-the-farm training	2- 3
Pension paid to children	4- 7
Proceeds of sale	1- 25
Proceeds of sale used to purchase property in another town-new application required	1-103
Proceeds of sale-income tax savings	5-115
Readjustment allowance	1- 66
Reenlistment bonus	6- 56
Repayment of loan of mustering-out pay	1- 27
Subsistence allowance	1-29, 3-6
Subsistence allowance paid to child of deceased or totally disabled veteran	6- 99
Subsistence allowance-portion of educational costs paid by employer	5- 64
Unemployment insurance	5-102
Voluntary separation incentive program	10- 10

#### Generally

Computation-change in level of assessment- applicability to municipalities which do not assess	11- 49
Computation-effect of L.1979, c.134 (but see <u>Burrows v. Board of Assessors of the Town of Chatham</u> , 116 Misc.2d 133, 455 N.Y.S.2d 196 (Sup.Ct., Columbia Co., 1982) [cited with disapproval], <u>aff'd</u> , 8 A.D.2d 250, 471 N.Y.S.2d 345 (3d Dept., 1983), <u>mod.</u> , 64 N.Y.2d 33, 473 N.E.2d 748, 484 N.Y.S.2d 520 (1984))	6- 67
Computation-local law maintaining percentage of exemption (but see <u>Archer v. Town of North Greenbush</u> , 105 Misc.2d 60, 431 N.Y.S.2d 644, <u>modified on other grounds</u> ,	

80 A.D.2d 361, 439 N.Y.S.2d 729 (3d Dept. 1981))	6-110
Computation-transfer of portion to non-exempt	7- 63
Computation-transfer of pro rata exemption	11-113
Exemption on more than one parcel	1- 35
Failure to grant as clerical error	7- 24
Increase after death of veteran	7- 6
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
Prorated transferred exemption	11-109
Recovery of taxes where exemption erroneously granted	2- 20
Residence-out of State applicant	1- 30
Review of application by assessor for verification of facts	2- 20
Termination of exemption after taxable status date	4- 66
Transfer of exemption (9-20 overruled in part by L.2000, c.334)	5-35, 9-20
Transfer of proportional exemption	9- 26
Member of exempt class	
American Field Service (overruled 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
 Pro rata option	
Non-assessing unit village	9-102
 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
 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 (overruled by L.1995, c.364)	6- 69
Transfer of exemption-transfer by veteran	6-108
 <b>Exemption-Veterans Organization</b>	
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

*(Ed. note: There are several similar county-specific exemptions for volunteer firefighters and ambulance workers. Therefore, an opinion pertaining to one county's exemption may also be relevant that of another.)*

<b>Exemption-Volunteer firefighters and volunteer ambulance workers [Jefferson and St. Lawrence Cos.]</b>	
Service requirement	
Mutual aid	11- 79
<b>Exemption-Volunteer firefighters and volunteer ambulance workers [Onondaga Co.]</b>	
Service requirement	
Length of service award program	11- 82
<b>Exemption-Volunteer firefighters and volunteer ambulance workers [Putnam Co.]</b>	
Residency and service requirements	
Different towns	11- 31
<b>Exemption-Volunteer firefighters and volunteer ambulance workers [Suffolk Co.]</b>	
Computation	
Dual service by individual	11- 51
Ownership	
Multiple qualified owners	11- 51
Service requirement	
Split service	11- 51
<b>Exemption-Volunteer firefighters and volunteer ambulance workers [Westchester Co.]</b>	
Parcel also entitled to other exemptions	11-110
<b>Exemption-Volunteer Firemen and Fire Companies in Villages</b>	
Active member	
Rescue squad	7-114
Additional to other exemptions to which property is entitled	2- 23
Married firefighters	7- 45

**Exemption option-Senior citizens and persons with disabilities and limited incomes**

Enhanced school tax relief [STAR] exemption 11-107

**Exemptions-Generally**

Authority to grant  
     Senior citizens-sliding scale 8-120  
     CATV property 8- 21

Employees Retirement Income Security Act 9- 69

Filing and retention of applications for exemptions 2- 40

Homesteads 7-101

Liability for Westchester Co. sewer district charges 11- 65

Library appropriation 7-92, 10-59

Multiple exemptions  
     Sequential application 11-110

Non-assessing unit villages  
     Taxable status date-effect on exemptions 9- 95

Optional  
     Non-assessing unit villages 8- 16  
     Village-non-assessing unit 8- 16

Public use  
     Not an in-kind payment in lieu of taxes 7- 72

Special ad valorem levies and special assessments  
     Liability (but see 7-88) 1- 47  
     Property acquired by tax deed 8- 45  
     Special library districts 11- 5  
     Tax exempt property within cities and villages-  
         fire districts 7-119  
     Tax exempt property within cities and villages 7- 88  
     Tax exempt property within villages 10- 68

Subsidies for low and moderate income buyers of  
     single family residences 10- 34

Termination of exemption after taxable status date 4- 66

Transfer to non-exempt owner  
     Assessment review 10- 21

Cooperative apartments	10- 85
Credit for in lieu of tax payments	10- 87
Date of transfer-death of owner	8- 90
Failure to value and to give notice	8- 26
School tax relief [STAR] exemption	10- 76
Termination of trust	10- 27
Westchester County	10- 79
Transfers of property after taxable status date	
Law prior to L.1978, c.635 construed	1-97, 2-28
Transfer to industrial development agency from municipal corporation	11- 42
Transfers to non-exempt owners	6- 40
Veterans-partial transfer	7- 63
Water treatment plant	
Municipal ownership	7-102
<b>Fence viewing</b>	
Procedure	5- 11
Scope	
Property damage by pet dogs	11- 32
<b>Freshwater wetlands</b>	
Valuation	
Open space lands	6- 20
<b>Garbage collection</b>	
Financing by village	6- 23
<b>Grievance day</b>	
Alternative grievance day for nonresidents	2-7, 2-111
Dates for grievance day in cities governed by city charters	2-110
<b>Home rule</b>	
State law	
Apportionment of assessment- attachment of local conditions	8- 89
<b>Homestead class</b>	
Condominiums and cooperatives	7- 85
Farmland and other large tracts (construes law prior to L.1992, c.767)	7- 65
<b>In rem foreclosure</b>	

Enforcement of delinquent taxes	
Effect on rights of power agreement	3- 93
Notice	
Redemption	6-104
<b>Liability of non-user of sewer system</b>	7- 12
<b>Local laws</b>	
Permissive referendum	
Repeal of date for assessment review	7- 43
<b>Market value</b>	
Purchase price	
Broker's commission	8-100
<b>Newburgh, City of</b>	
Tax lien	
Taxes, water and sewer rents	7- 44
<b>Oath of office</b>	
Reappointment to new term	9- 44
<b>Oil and gas rights</b>	
Separate assessments	9- 33
<b>Oneida County tax collection and enforcement</b>	
Notice requirements	7- 38
<b>Open Meetings Law</b>	
Board of Assessment Review	
Hearings; meetings	6-125
<b>Open space lands</b>	
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

**Payments in lieu of taxes**

Allocation among tax districts	
Private Housing Finance Law	5- 16
Form and method of collection	
Industrial Development Agency	3- 86
In-kind payments	
Public use of private property	7- 72

**Public records**

Agency records	
Applications for exemption	11- 30
Income and expense statements (see also, <u>Fifth Avenue Office Center Co. v. City of Mt. Vernon</u> , 89 N.Y.2d 735, 680 N.E.2d 590, 658 N.Y.S.2d 217 (1997))	10- 17
NYSRPIS documents	8- 27
Applications for senior citizens exemption	4-102
Assessor's workbook	
Field book	4- 25
Board of assessment review	
Evidence submitted to board	11- 36
Inventory	10- 4
Revaluation data	
Appraisal company	7-68, 10-4
Tax map	
Archival copy	10- 40
Verified list of changes in assessments	10-118
Village tax rolls	
Inspection	3- 66

**Real property**

Conveyances	
Tax map designation and tax billing address on conveyance as condition precedent for recording	6-103

**Real property, definition of**

Air conditioning units	4- 50
------------------------	-------

Air rights	
Separate assessment	8-110
Asphalt plant equipment	6-118
Bank drive-up teller window	5- 83
Bank vault door	5- 83
Bank vault, modular	3- 74
Billboards	4- 49
Boat slips	9- 74
Bridge	7- 48
Cable television system (but see 8-85)	4- 24
Campers (construes law prior to L.2003, c.539)	2- 30
Car washing equipment	2-94, 6-62
Carports	7- 30
CATV (but see 8-85)	4- 24
Cogeneration unit	9- 42
Concrete tank used in processing paper pulp property owned by 9-A corporation	1- 90
Docks	3- 84
Effect of sales tax law	8- 24
Floating restaurant	9- 54
Gas collection pipelines	3- 60
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

Grapevines	3- 19
Greenhouse (but see RPTL, sec. 483-c)	2- 24
Houseboat	5- 27
Housing for migrant farm workers-temporary residences	10- 26
Hydroelectric plant machinery and equipment	4- 81
Improvements	
Golf course features	8- 19
Lake bed	6-100
Land under water	6-100
Microwave receiving equipment	4- 74
Minerals	4- 77
Movable machinery and equipment of 9-A corporations	11- 47
Oil and gas rights	4- 77
Plastic air bubble	6- 98
Plastic greenhouse (see also RPTL, sec. 483-c)	3-48, 9-96
Power generating apparatus and boilers	5- 59
Power generating equipment-unused	4- 84
Prilling tower	3-118
Private telephone transmission equipment	5- 82
Radio transmission towers and support buildings	10-108
Refrigerated storage buildings, components of	2- 31
Reservoir	
Impounded water	8-119
Satellite dishes	8- 3
Sawmill machinery and equipment	3- 41

Scales, in ground	2- 31
Serviceman's mobile home	5- 26
Sewer lines, private	3- 50
Signs	4- 49
Silo, harvestore	3- 30
Sports and tennis complex	4- 19
Station connections	
Drop and block wires	8- 43
Steel bulk feed bin installed on farm	1- 33
Storage cooler	1- 69
Swimming pools, above ground	2-93, 9-75
Telecommunications equipment	
CATV	8- 85
Cellular towers	11-103
Effect of L.1987, c.416	9- 16
Station apparatus	8- 80
Telephone equipment	2- 79
Trailers or mobile homes	
Double-wide trailer	4- 62
Separate assessment	1-106, 2-11
Traveling cranes	7- 53
Trees	
Right of removal	8-117
Utility sheds	7- 30
Vineyard trellises	3- 19
Water	8-119
Wind turbines	9-114

Responsibilities	3- 99
<b>Refunds</b>	
Administrative Interest	8-105
Interest Limitations	8-105
Payee Mortgagors and mortgagees	8-123
<b>Reservoirs</b>	
Valuation, methods of	7-125
<b>Revaluation program</b>	
Assessment roll	
Local legislative body without authority to reinstate prior assessment roll because it is dissatisfied with revaluation done by private firm	1- 75
Assessor, powers and duties	
Independent determination required	3- 34
Salary increase	5- 3
Conflict of interest-town assessor-fee appraiser	3- 85
Piecemeal revaluation	4- 55
<b>Sales reporting</b>	
Conveyance	
Assignment-land contract	8-114
Life estate	7- 79
Tax sales certificate-village	7- 87
Transfer of privately owned streets to a municipality	8- 15
Full sales price	
Personal property (cites former rule)	7- 59
Public inspection and copying	
Effect of L.1993, c.257	10- 3
Investigation of fraudulent conveyances (opinion construes law prior to L.1993, c.257)	8- 9
Period of time (opinion construes law prior to L.1993, c.257)	7- 94
Property record card information (opinion construes law prior to L.1993, c.257)	8- 30

Transfer tax data for City of New York (construes law prior to L.2002, c.259)	9- 82
Recording of conveyance	
Collection of filing fee; transmittal of sales reporting forms	9- 99
State acquisition by appropriation	7-100
<b>Sales tax</b>	
Apportionment of local revenue	
County equalization rate	6- 6
<b>School districts</b>	
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
Verification	8- 2
Assessments, omitted (opinions construe law prior to L.1974, c.177)	1-108, 3-75
Authority to change school assessment roll	3- 40
Challenge to assessor's determination of taxable status	5- 22
County or city guarantee of taxes	
Limitations of time	7- 17
Dissolution	
Prior indebtedness	8- 25
Rights and liabilities of school district in tax certiorari (construes law prior to L.1995, c.693)	2- 37
Special equalization rates	
Tax and debt limits (construes law prior to L.1978, c.280)	3- 15
Surplus funds	
Effect of L.1977, c.73	6- 38
Tax apportionment	
District partially within Westchester County	6- 73
Use of equalization rate	5-121

Tax levy		
Suffolk County		9- 97
Tax limits		
Refund of taxes paid in excess of limitation		6- 9
Refund of taxes paid in excess of limitation- submission of verified claim		6- 89
Tax roll		
Correction of errors-duplicate assessments		4- 94
Notice to non-residents		5- 42
Taxes		
Fees, interest and penalty provisions- notice requirement		6-102
<b>Service charge</b>		
Liability of State properties		
RPTL, sec. 102(13-a) repealed by L.1981, c.105		2- 32
Liability of YMCA owned housing		2- 92
<b>Sewer and water rents</b>		
Lien date-City of Newburgh		7- 44
<b>Special ad valorem levies</b>		
County district charges		
Liability of tax exempt property		7- 88
Fire charges		
Creation of district after completion of final assessment roll		11-101
Generally		
Applicability to organization enacted and exempted by special act		11- 34
Exemptions (but see 7-88)		1- 47
Liability of farm structure or building (but see L.1990, c.698)		6- 44
Liability of incorporated volunteer fire company		6-16, 7-103
Liability of nonprofit organizations- correction of errors (but see 7-88)		5-105
Liability of parsonage		5-122
Liability of Power Authority of the State of New York		10-116
Liability of special franchise property		6- 49

Liability of State-owned property	10- 92
Liability of tax exempt property	7- 88
Liability of tax exempt property within villages	10- 68
Nonprofit organization-fire district	5- 39
Notice of filing	11- 15
 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
Industrial waste treatment facility- 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, 3-39
Property within county sewer district but not tied into sewer system	2- 67
 <b>Special assessing units</b>	
Assessment limitations	
Cities and villages	7- 70
 Class designation	
Change-effect on tax apportionment	8- 10
 Classification of real property	
Utility property	9- 8
 Portions	
Special districts and school districts	8- 25
 Tax shares	
Number of classes	7- 58
 Transition assessment	
Change in classification	9- 60
Correction of inventory error	9- 60
Court ordered reduction	8- 48
Demolition of real property	9- 32
 <b>Special assessments</b>	
City and village charges	
Liability of tax exempt property	7- 88
 County charges	

Liability of tax exempt property	7- 88
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, 7-103
Liability of nonprofit organizations- correction of errors	5-105
Liability of parsonage	5-122
Liability of special franchise property	6- 49
Liability of tax exempt property- within cities and villages	7- 88
Notice of filing	11- 15
Installment payments	
Change in condition, ownership or use of property	7- 22
Liability of State of New York	
Failure to notify; subsequent transfer	5- 25
Methods of valuation	
Condominiums	8-108
Sewer and water rents	
Delinquent	
Collection procedures	10- 71
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
Sewer district	
Liability of another special district	7- 29
<b>Special districts</b>	
Aquatic plant growth control	
Charge-type of	7- 74

Entry on assessment rolls, tax rolls and tax bills	9- 90
<b>Split lot, definition of</b>	
Assessment	2- 39
<b>State aid</b>	
Improved assessment administration	
Full disclosure notice-village taxes	8- 59
Plan not applicable to all property	8- 55
<b>State Board of Equalization and Assessment (<u>i.e.</u>, former name of the State Board of Real Property Services)</b>	
Powers and duties	
County equalization review-standing to challenge	8- 14
Exemption applications-nonprofit organizations (but see 9-76)	8- 51
Special franchise assessment-apportionment	7-121
<b>Subdivision lot, definition of</b>	
Assessment	2- 39
<b>Subdivision maps</b>	
Filing by developers	2- 89
Stub street	
Owner	7- 56
<b>Subdivisions, abandonment of</b>	
County embracing forest preserve and consent of State Board (statute repealed L.1994, c.680)	2- 91
<b>Tax bills</b>	
Address	
E911 changes	11- 2
Enclosure	
Local law	9-14, 9-98
Enclosure of questionnaire re boundaries (but see 9-14)	2- 90
Requirements	
Third party notification	8-122

Village fines Procedure	9-105
<b>Tax collector</b>	
Compatibility of office with building inspector	3- 90
<b>Tax deed</b>	
Conveyance in name of treasurer Deed of confirmation or correction	7- 60
Conveyance of title by warranty deed	8- 73
Reversionary clause Restraint on alienability	7-106
<b>Tax lien</b>	
Application for conveyance of deed Time limitation	6- 12
Date City charter	7- 44
Enforceability Acquisition by State or by public authority	8- 44
Municipal annexation Effect on tax liability	7- 39
<b>Tax lien list</b>	
Description of property Sufficiency	5- 31
Designation of owner Listed in name of estate	2- 71
Notice requirement Niagara County	5- 38
<b>Tax limits</b>	
School districts Refund of taxes paid in excess of limitation Refund of taxes paid in excess of limitation- submission of verified claim	6- 9 6- 89
<b>Tax maps</b>	
Boundaries Fire district	8-121

Boundary disputes	
Listing of acreage	4- 11
Filing-generally	3-35, 6-22
Filing-use in description of parcel in tax foreclosure	7- 21
Generally	
Consolidation of parcels	5-118
Individual parcels	5- 49
Subdivisions and parcel splits out of compliance with zoning and planning ordinances	11- 17
Preparation	
Boundary disputes	4- 11
Roles of assessor and county director of real property tax services	10- 2
Unknown owner	6- 36
Westchester County	8- 94
Public access	
Archival maps	10- 40
Responsibilities of municipalities	3- 63
<b>Tax roll</b>	
Posted tax roll	
Electronic data processing	11- 1
<b>Tax roll, form</b>	
Change in ownership	
Between taxable status date and lien date	3- 96
<b>Tax sales</b>	
Cancellation	
Non-existent parcel	7- 36
Refund of purchase money-eligibility	7- 36
Deed cancellation	
Limitations of time	8-124
Notice requirement	
Transfer of ownership (6-117 superseded)	8- 68
Purchase by assessor	7- 41

Purchase by county	
Public auction requirement	6- 79
Redemption	
Attorney's fees	8-125
Submission of notice to State Board	
Local tax act	7-112
Unredeemed lands	
Forest preserve-lands included	8-102
<b>Taxable status date</b>	
Agricultural value assessment-soil reclassification	7-105
Destruction of improvements	
Effect on roll	3-108
Exemption-alternative veterans	
Increase in limitation after taxable status date	11-123
Exemption-senior citizens	
Filing date	10- 74
Increase in income limit-postponement of effective date	8- 20
Increase in income limitation after taxable status date	7- 25
Exemptions-generally	
Correction deed	10- 7
Transfer to non-exempt owner-error in date of transfer	7- 47
Transfers after taxable status date-mesne ownership by Small Business Administration	10-112
Transfers after taxable status date to non-exempt owners	6- 40
Transfers after taxable status date (law prior to L.1978, c.635 construed)	1-97, 2-28
Industrial Development Agency	
Acquisition after taxable status date (accord: <u>R.P. Adams Co. v. Nist</u> , 72 A.D.2d 908, 422 N.Y.S.2d 184 (4th Dept., 1979))	5- 55
Job Development Authority	
Property acquired after taxable status and lien dates	6- 97

Liability of State	
Property acquired between taxable status date and lien dates	2-33, 4-60
Occurrence on a Saturday, Sunday or public holiday	8- 5
Onondaga County Water Authority	
Change in scope of exemption	10-121
Partially completed structures	
Generally	4-103
Housing project	4- 37
Saturday, Sunday or public holiday	8- 5
Transfer to non-exempt owner	
Date of transfer-death of owner	8- 90
Urban Renewal Agency	
Property acquired after taxable status date and prior to lien date	1- 68
<b>Taxes</b>	
Apportionment	
Partial acquisition by State prior to lien date	7- 34
Payment on part of parcel sold by railroad	3- 49
Payment on part of parcel sold to private party by railroad	1- 43
Special assessing units-change in class designation	8- 10
State owned property acquired between taxable status and lien dates	4- 60
Suffolk County procedure	3- 69
Bills	
Enclosures-boundary questionnaire (but see 9-14)	2- 90
Failure to receive	6- 28
Failure to receive-non-resident-liability for interest	7- 91
Non-resident--statement by registered mail	7- 91
Notice to third party-adult	8-101
Notice, escrow account (construes law prior to L.1989, c.440)	3-120
Third party notification-scope	8-122
Cancellation	
Charge-back of taxes-Suffolk County	6- 18
Illegally assessed property	

(law prior to L.1974, c.177 construed)	2- 12
Insufficient description of parcel	5-123
State acquisition prior to lien date	7- 34
State owned property acquired between taxable status and lien dates	4- 60
Tax sale-Suffolk County	6- 68
Collection	
Bankrupt railroad	2-115
Binghamton tax collector may not accept less than full amount of tax bill	2- 86
County treasurer-payment by utilities	8- 95
Escrow accounts	
Notice of delinquency	9- 77
Interest	
Military service	9- 64
Notice of unpaid taxes	9-125
Obligation of city to collect	2-100
Parcel split by municipal boundary line	9- 22
Partial payments	9-80, 11-8
Penalty retained by county	3- 9
Posting of payments	3- 18
Railroad-reduced payments	6- 34
Receipts prepared in duplicate	3- 17
Reimbursement	6- 60
Relevy-time of	7- 99
Surplus tax revenues	6- 90
Timeliness of payment-mailed payment	5- 70
Timeliness of payment-maximum time for collection	5- 70
Collection-installment	
Consolidation of county, town, and school district taxes and special district levies	3-112
Limitation to senior citizens	7- 90
School district in two counties	4- 17
Conflicting liens	
Foreclosure in rem-effect of L.1979, chs.700, 701	7- 6
Westchester County	3- 80
County tax deed-effect on other liens (law prior to L.1979, chs. 700, 701 construed)	
	6- 52
Delinquent	
Application for conveyance of deed- time limitation	6- 12
Conveyance in lieu of foreclosure	8- 4

County as buyer	4- 53
Description of property on tax lien list	5- 31
In rem foreclosure	3- 93
In rem foreclosure-withdrawal	7- 52
Mortgage foreclosure proceedings	10- 93
Name of owner	9-104
Notice of unredeemed land	5-38, 6-117
Notice requirement	6- 86
Notice requirement-amendment of city charter by local law	7- 26
Notice requirement-Oneida County	7- 38
Period of redemption	3- 68
Return of unpaid taxes-format	11- 1
Separately assessed improvements	5- 13
Tax deed-effect on private lien	7- 93
Tax deed-effect	6- 32
Tax sale certificate-liability of holder for condition of property	5- 87
Tax sale certificate-recording--transfer report	7- 87
Tax sale certificate-right of holder of lien to pay subsequent taxes	6- 59
Unknown owner	5- 34
<b>Enforcement</b>	
Agricultural conversion penalties	8-113
Alternative remedy-personal liability	8- 78
City school districts	5- 37
City school districts-limitations of time	7- 17
City school districts-procedure	11- 88
Conflicting municipal liens	7- 46
Conveyance in lieu of foreclosure	8- 4
Conveyance of title by warranty deed	8- 73
Cost of title search as charge-back	8- 33
In rem-cost of title search	8- 33
In rem-liens of other tax districts	7- 86
In rem-withdrawal from list	7- 52
Liens of other tax districts	7- 86
Limitation-military service	8-116
Notice requirements-transfer of ownership	8- 68
Property acquired by tax deed-right of reconveyance	7- 62
Reconveyance-installment payments	7-106
Sufficiency of description-tax map numbers	7- 21
Village taxes	1- 56
Village taxes-alternative method	6- 92
Village taxes-by county	5- 44
<b>Installment payments</b>	

Right of holder of tax lien to pay tax	6- 59
Special franchise credit	7-108
Interest and penalties	
Fees imposed on school taxes	8- 58
Non-resident liability	7- 91
Private delivery service (construes law prior to L.2002, c.568)	10- 91
Villages in Westchester Co.-collections by town receiver	8- 60
Levy for county purposes	
Sales tax offset-time of election	8- 46
Second or supplemental levy	8- 53
Non-resident	
Registered mail statement	7- 91
Payment	
Interest and penalties-private delivery service (construes law prior to L.2002, c.568)	10- 91
Utilities-to county treasurer	8- 95
Payments in lieu of	
Allocation among tax districts-P.H.F.L.	5- 16
Industrial Development Agency	3- 86
Lease for public use-not an in-kind payment	7- 72
Receipt	
Form of receipt-generally	3- 13
Form of receipt-Suffolk county	3- 13
Refund	
Allocation in approved assessing units	8- 6
County paid delinquent school taxes	9-115
Duplicate assessment (law prior to L.1974, c.177 construed)	4-107
Insufficient description of parcel	5-123
Judicial review	3-117
Mistaken assumption of jurisdiction (law prior to L.1974, c.177 construed)	2- 85
Relevy	
Time of	7- 99
Tax deed	
Generally	3- 68
Title conveyed-effect on private lien	7- 93

Unknown owner	5- 34
Utilities	
Time of payment	8- 95
<b>Taxes, generally</b>	
Charges for removal of brush, etc.	9- 55
Special assessments and special ad valorem levies	
Scope of exemptions (but see 7-88)	1- 47
<b>Transition assessment</b>	
Court ordered reduction in assessed value	8- 48
Demolition of real property	9- 32
<b>Valuation date</b>	
Generally	9-101
<b>Villages</b>	
Assessing unit	
Special franchise assessments	9-106
Town rolls-equalization	8- 91
Non-assessing units	
Notice of assessment roll	8- 82
Optional exemptions	8- 16
Pro rata veterans exemptions	9-102
Special franchise assessments	9-106
Taxable status date-effect on exemptions	9- 95
<b>Zoning</b>	
Transfer of development rights	
Effect on agricultural assessment	11- 76