

STATEMENT OF CONSENSUS RULE MAKING DETERMINATION

DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has determined that no person is likely to object to the rule as written because the amendments are not controversial in nature.

Part W of Chapter 56 of the Laws of 2010 transferred various responsibilities relating to real property tax administration from the State Board of Real Property Services and the Office of Real Property Services to the Commissioner of Taxation and Finance. As amended, Real Property Tax Law (RPTL), section 201 provides that the functions, powers and duties of the State Board of Real Property Services and the Office of Real Property Services shall be functions, powers and duties of the Commissioner of Taxation and Finance except as provided for the State Board in section 200-a of the RPTL.

The purpose of this proposal is to move the rules for real property tax administration from Chapter I of Subtitle F of Title 9 to Title 20, which contains the rules of the Commissioner of Taxation and Finance, as a new Chapter XVI, Real Property Tax Administration. Parts 185 through 201 of the former Chapter I of Subtitle F of Title 9 will be renumbered Parts 8185 through 8201 within Chapter XVI of Title 20.

In addition to the renumbering, the rule corrects obsolete references, updates functions in line with current statute, and makes other technical updates. References to the State Board or board where the State Board retains its authority pursuant to section 200-a of the RPTL remain.