

**LOCAL LAW #14 OF 2017**  
**A LOCAL LAW REQUIRING INCOME AND EXPENSE STATEMENTS AS THEY**  
**PERTAIN TO GRIEVANCES OF ASSESSMENTS**  
**FILED AGAINST THE CITY OF PORT JERVIS**

Purpose. The purpose of this local law is to require particular information about properties to be provided when an assessment grievance is filed against the City of Port Jervis.

Legislation:

**-1. Required Filings.**

A. Where a grievance has been filed with the Board of Assessment Review in the City of Port Jervis and the subject property is income producing, the owner shall be required to submit the following information no later than seven (7) calendar days after filing the grievance in all succeeding years:

1. As used in this Chapter, the term "income producing property" means real property owned for the purpose of securing an income from the property itself but shall not include residential property containing three or fewer dwelling units or property classified as Homestead as defined in Article 19 of the Real Property Tax Law of the State of New York.

2. A statement of all income derived from any and all expenses attributable to the operation of such property as follows:

- a. The statement shall be for the calendar year preceding the date the statement shall be filed when the owner's books and records reflecting the operation of the property are maintained on a calendar year basis.
- b. The statement shall be for the last fiscal year concluded as of the first day of August preceding the date the statement shall be filed when the owner's books and records reflecting the operation of the property are maintained on a fiscal year basis for federal income tax purposes.
- c. The statement shall be for the period of ownership where the owner of the property has not operated the property and is without knowledge of the income and expenses of the operation of the property for a consecutive twelve month period concluded as of the first day of August preceding the date the statement shall be filed.
- d. The Assessor may extend the time for filing an income and expense statement by a period not to exceed fourteen (14) days upon a demonstration of good cause by the filer.

B. Such statements shall contain the following declaration:

"I certify that all information contained in this statement is true and correct to the best of my knowledge and belief. I understand that the willful making of any false statement of material fact herein will subject me to the provisions of law relevant to

the making and filing of false instruments and will render this statement null and void.”

C. The form on which such statement shall be submitted and the manner by which the form shall be submitted shall be the determination of the City Assessor.

**-2. Authority of the Assessor.** The Assessor shall be authorized to promulgate rules and regulations necessary to effectuate the purposes of this Chapter.

**-3. Confidentiality.** Any officer, agent, independent contractor, or assign of the City of Port Jervis shall maintain the confidentiality of the contents of any and all income and expense statements submitted.

**-4. Failure to File.**

A. In the event that the owner of the income producing property files a grievance and fails to file an income and expense statement within seven (7) days after filing the grievance, on a form and in the method prescribed by the Assessor, such owner shall be subject to a penalty in amount of three percent (3%) of the assessed value of such income producing property for the current fiscal year.

B. Where an income and expense statement required under the provisions of this Chapter has not been timely filed, the Assessor may compel the production of the books and records of the owner of the relevant property by subpoena. The Assessor may also make application to any court of competent jurisdiction for an order compelling the owner to furnish the required income and expense statement.

PLEASE TAKE NOTICE TO THE EXTENT THAT THIS LOCAL LAW MAY CONFLICT WITH APPLICABLE PORTIONS OF THE CITY LAW OF THE STATE OF NEW YORK, IT IS THE STATED INTENTION OF THE CITY TO EXERCISE ITS AUTHORITY TO SUPERSEDE AND AMEND, AS GRANTED UNDER THE MUNICIPAL HOME RULE LAW OF THE STATE OF NEW YORK, SECTION 10. THE CITY HEREBY PROVIDES NOTICE THAT IT IS EXERCISING ITS AUTHORITY TO SUPERSEDE AND AMEND PURSUANT TO MUNICIPAL HOME RULE LAW OF THE STATE OF NEW YORK SECTION 22.