

REAL PROPERTY TAX LAW § 329.

The procedure for making the transition from three to one elected assessors is set forth in section 329 of the Real Property Tax Law.

May 19, 1998

John B. Garrity, Jr., Esq.  
Town Attorney  
Town of Amenia  
248 Church Street  
Poughkeepsie, New York 12601

Informal Opinion  
No. 98-20

Dear Mr. Garrity:

You have inquired as to the procedure for making a transition from three elected assessors to a sole elected assessor. We presume that the town exercised the option to retain elected assessors, as provided by State law.

You informed us that the town board enacted a local law, subject to permissive referendum, authorizing the change from three elected assessors to one elected assessor. At a referendum in November of 1997, the voters approved the local law. Your question is how the transition from three elected assessors to one elected assessor is effectuated.

Section 329 of the Real Property Tax Law establishes the procedure for the transition from three elected assessors to one. Under this provision, the change is authorized by local law subject to permissive referendum. The town may adopt a local law providing that:

[F]rom and after the first day of January first following the next biennial or general election at which the electors would vote for an assessor, there shall be but one assessor, to be elected at that election. . . . On December thirty-first of the year in which the assessor is elected to serve a six-year term, the term or terms of office of all assessors then in office shall terminate.  
Real Property Tax Law § 329.

Under the above quoted language, at the next biennial election when one or more of the current assessors would be elected for a full term, the voters would elect one assessor for

a six-year term. The terms of office of the other assessors in office at the time of that election would terminate on December 31 following the election. Thus, the transition would be made to a single elected assessor.

The Attorney General renders formal opinions only to officers and departments of State government. This perforce is an informal and unofficial expression of the views of this office.

Very truly yours,

JAMES D. COLE  
Assistant Attorney General  
In Charge of Opinions