

3810

2009-2010 Regular Sessions

I N S E N A T E

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Introduced by Sens. FLANAGAN, DeFRANCISCO, HANNON, LARKIN, LIBOUS, PADAVAN, RANZENHOFER, SEWARD -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law, in relation to creating a senior citizen school tax freeze exemption for school tax purposes for certain persons sixty-five years of age or over

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. The real property tax law is amended by adding a new
2 section 467-g to read as follows:
3 S 467-G. SENIOR CITIZEN SCHOOL TAX FREEZE EXEMPTION. 1. (A) NOTWITH-
4 STANDING ANY INCONSISTENT PROVISION OF SECTION FOUR HUNDRED SIXTY-SEVEN
5 OF THIS TITLE OR ANY OTHER PROVISION OF LAW, REAL PROPERTY OWNED BY ONE
6 OR MORE PERSONS EACH OF WHOM IS SIXTY-FIVE YEARS OF AGE OR OVER, OR REAL
7 PROPERTY OWNED BY HUSBAND AND WIFE OR BY SIBLINGS, ONE OF WHOM IS
8 SIXTY-FIVE YEARS OF AGE OR OVER AND THE YOUNGEST OWNER IS AT LEAST
9 SIXTY-TWO YEARS OF AGE; SUCH PERSONS HAVING RESIDED IN THE SAME SCHOOL
10 DISTRICT FOR AT LEAST THIRTY YEARS AND DO NOT HAVE ANY CHILDREN ENROLLED
11 IN SUCH SCHOOL DISTRICT; AND SUCH PERSONS HAVING MET THE INCOME ELIGI-
12 BILITY STANDARDS AS SET FORTH IN PARAGRAPH (B) OF SUBDIVISION FOUR OF
13 SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE, SHALL BE EXEMPT FROM
14 TAXATION BY ANY MUNICIPAL CORPORATION FOR SCHOOL PURPOSES IN ACCORDANCE
15 WITH THIS SUBDIVISION.
16 (B) FOR ANY PERSON WHO OTHERWISE QUALIFIES UNDER PARAGRAPH (A) OF THIS
17 SUBDIVISION, THE AMOUNT OF TAXES SUCH PERSON PAID IN THE YEAR IN WHICH
18 THEY ATTAINED THE AGE OF SIXTY-FIVE YEARS SHALL BE ESTABLISHED AS THE
19 TAXPAYER'S BASE AMOUNT, AND SUCH BASE AMOUNT SHALL NOT BE INCREASED FOR
20 THE REMAINDER OF SUCH PERSON'S OWNERSHIP OF THE REAL PROPERTY. SUCH
21 AMOUNT SHALL BE SUBJECT TO THE FOLLOWING ANNUAL EXEMPTIONS:

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

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1	NUMBER OF YEARS AFTER QUALIFYING	AMOUNT OF EXEMPTION
2	FOR REAL PROPERTY TAX FREEZE	
3	1 YEAR	10% OF THE TAXPAYER'S BASE AMOUNT
4	2 YEARS	20% OF THE TAXPAYER'S BASE AMOUNT
5	3 YEARS	30% OF THE TAXPAYER'S BASE AMOUNT
6	4 YEARS	40% OF THE TAXPAYER'S BASE AMOUNT
7	5 YEARS	50% OF THE TAXPAYER'S BASE AMOUNT
8	6 YEARS	60% OF THE TAXPAYER'S BASE AMOUNT
9	7 YEARS	70% OF THE TAXPAYER'S BASE AMOUNT
10	8 YEARS	80% OF THE TAXPAYER'S BASE AMOUNT
11	9 YEARS	90% OF THE TAXPAYER'S BASE AMOUNT
12	10 YEARS AND EVERY YEAR THEREAFTER	100% OF THE TAXPAYER'S BASE AMOUNT

13 2. APPLICABILITY AND INCOME ELIGIBILITY. ALL OF THE PROVISIONS OF
14 SECTION FOUR HUNDRED SIXTY-SEVEN OF THIS TITLE APPLICABLE TO THE GRANT-
15 ING OF EXEMPTIONS FOR GENERAL, COUNTY, CITY, TOWN OR VILLAGE PURPOSES
16 INSOFAR AS SUCH PROVISIONS ARE NOT INCONSISTENT WITH THE PROVISIONS OF
17 THIS SECTION SHALL BE APPLICABLE TO THE EFFECTUATING OF THE EXEMPTION
18 PROVIDED IN THIS SECTION; PROVIDED HOWEVER, THE INCOME ELIGIBILITY LEVEL
19 APPLICABLE TO THE EFFECTUATING OF THE EXEMPTION FOR SCHOOL PURPOSES
20 PROVIDED IN THIS SECTION SHALL BE IN ACCORDANCE WITH PARAGRAPH (B) OF
21 SUBDIVISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE.

22 3. QUALIFICATION. (A) TO QUALIFY FOR EXEMPTION PURSUANT TO THIS
23 SECTION, THE PROPERTY MUST BE A ONE, TWO OR THREE FAMILY RESIDENCE, A
24 FARM DWELLING OR RESIDENTIAL PROPERTY HELD IN CONDOMINIUM OR COOPERATIVE
25 FORM OF OWNERSHIP. IF THE PROPERTY IS NOT AN ELIGIBLE TYPE OF PROPERTY,
26 BUT A PORTION OF THE PROPERTY IS PARTIALLY USED BY THE OWNER AS A PRIMA-
27 RY RESIDENCE, THAT PORTION WHICH IS SO USED SHALL BE ENTITLED TO THE
28 EXEMPTION PROVIDED BY THIS SECTION; PROVIDED THAT IN NO EVENT SHALL THE
29 EXEMPTION EXCEED THE ASSESSED VALUE ATTRIBUTABLE TO THAT PORTION.

30 (B) PRIMARY RESIDENCE. THE PROPERTY MUST SERVE AS THE PRIMARY RESI-
31 DENCE OF ONE OR MORE OF THE OWNERS THEREOF.

32 (C) TRUSTS. IF LEGAL TITLE TO THE PROPERTY IS HELD BY ONE OR MORE
33 TRUSTEES, THE BENEFICIAL OWNER OR OWNERS SHALL BE DEEMED TO OWN THE
34 PROPERTY FOR PURPOSES OF THIS SUBDIVISION.

35 (D) FARM DWELLINGS NOT OWNED BY THE RESIDENT. (I) IF LEGAL TITLE TO
36 THE FARM DWELLING IS HELD BY AN S-CORPORATION OR BY A C-CORPORATION, THE
37 EXEMPTION SHALL BE GRANTED IF THE PROPERTY SERVES AS THE PRIMARY RESI-
38 DENCE OF A SHAREHOLDER OF SUCH CORPORATION.

39 (II) IF THE LEGAL TITLE TO THE FARM DWELLING IS HELD BY A PARTNERSHIP,
40 THE EXEMPTION SHALL BE GRANTED IF THE PROPERTY SERVES AS THE PRIMARY
41 RESIDENCE OF ONE OR MORE OF THE PARTNERS.

42 (III) ANY INFORMATION DEEMED NECESSARY TO ESTABLISH SHAREHOLDER OR
43 PARTNER STATUS FOR ELIGIBILITY PURPOSES SHALL BE CONSIDERED CONFIDENTIAL
44 AND EXEMPT FROM THE FREEDOM OF INFORMATION LAW.

45 4. LEVY OF TAXES. (A) DETERMINATION OF TAXES DUE. THE AMOUNT OF TAXES
46 TO BE LEVIED FOR ANY SCHOOL YEAR SHALL BE DETERMINED WITHOUT REGARD TO
47 THE FACT THAT STATE AID WILL BE PAYABLE PURSUANT TO THIS SECTION. IN
48 ADDITION, THE TAX RATE FOR ANY SCHOOL YEAR SHALL BE DETERMINED AS IF NO
49 PARCELS WERE EXEMPT FROM TAXATION PURSUANT TO THIS SECTION. HOWEVER, THE
50 TAX RATE SO DETERMINED SHALL BE APPLIED TO THE TAXABLE ASSESSED VALUE OF
51 EACH PARCEL AFTER ACCOUNTING FOR ALL APPLICABLE EXEMPTIONS, INCLUDING
52 THE EXEMPTION AUTHORIZED BY THIS SECTION.

53 (B) TAX SAVINGS. THE TAX SAVINGS FOR EACH PARCEL RECEIVING THE
54 EXEMPTION AUTHORIZED BY THIS SECTION SHALL BE COMPUTED BY SUBTRACTING
55 THE AMOUNT ACTUALLY LEVIED AGAINST THE PARCEL FROM THE AMOUNT THAT WOULD
56 HAVE BEEN LEVIED IF NOT FOR THE EXEMPTION. A STATEMENT SHALL THEN BE

1 PLACED ON THE TAX BILL FOR THE PARCEL IN SUBSTANTIALLY THE FOLLOWING
2 FORM: "YOUR TAX SAVINGS THIS YEAR RESULTING FROM THE NEW YORK STATE
3 SENIOR CITIZEN SCHOOL TAX FREEZE PROGRAM IS \$_____."

4 (C) STATE AID. (I) THE TOTAL TAX SAVINGS DULY PROVIDED BY EACH SCHOOL
5 DISTRICT PURSUANT TO THIS SECTION SHALL BE A STATE CHARGE, WHICH SHALL
6 BE PAYABLE AS PROVIDED HEREIN.

7 (II) A SCHOOL DISTRICT SEEKING STATE AID PURSUANT TO THIS SECTION
8 SHALL SUBMIT AN APPLICATION THEREFOR TO THE STATE BOARD. THE APPLICATION
9 SHALL INCLUDE SUCH INFORMATION AS THE STATE BOARD SHALL REQUIRE.

10 (III) UPON APPROVING AN APPLICATION FOR STATE AID PURSUANT TO THIS
11 SECTION, THE STATE BOARD SHALL COMPUTE AND CERTIFY TO THE COMMISSIONER
12 OF EDUCATION THE AMOUNTS PAYABLE TO THE SCHOOL DISTRICT. SUCH STATE AID
13 SHALL BE PAYABLE UPON THE AUDIT AND WARRANT OF THE STATE COMPTROLLER
14 FROM VOUCHERS CERTIFIED AND APPROVED BY THE COMMISSIONER OF EDUCATION.

15 (IV) THE STATE BOARD MAY AUDIT AN APPLICATION FOR STATE AID PURSUANT
16 TO THIS SECTION WITHIN ONE YEAR AFTER AUTHORIZING PAYMENT THEREON. IF
17 THE STATE BOARD SHOULD DISCOVER THAT A SCHOOL DISTRICT HAS RECEIVED A
18 GREATER OR LESSER AMOUNT OF SUCH AID THAN IT SHOULD HAVE RECEIVED, THE
19 STATE BOARD SHALL SO NOTIFY THE SCHOOL DISTRICT, AND SHALL CAUSE THE
20 NEXT PAYMENT OF SUCH AID TO THE SCHOOL DISTRICT TO BE ADJUSTED ACCORD-
21 INGLY.

22 (V) WHEN AN IMPROPERLY GRANTED EXEMPTION HAS BEEN REVOKED IN THE
23 MANNER PROVIDED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE, THE
24 AID PAYABLE TO THE SCHOOL DISTRICT PURSUANT TO THIS SECTION SHALL BE
25 REDUCED BY THE AMOUNT OF THE TAXES ATTRIBUTABLE TO THE REVOKED
26 EXEMPTION.

27 (D) INSTALLMENT PAYMENTS. WHEN SCHOOL TAXES ARE PAYABLE IN INSTALL-
28 MENTS PURSUANT TO LAW, THE TAX SAVINGS PROVIDED BY THIS SECTION SHALL BE
29 APPLIED PROPORTIONALLY AGAINST THE RESPECTIVE INSTALLMENTS.

30 (E) UNTIMELY PAYMENT OF TAXES. (I) WHEN TAXES ON A PROPERTY RECEIVING
31 THE EXEMPTION AUTHORIZED BY THIS SECTION ARE NOT PAID IN A TIMELY
32 MANNER, INTEREST, PENALTIES AND ANY OTHER APPLICABLE CHARGES SHALL BE
33 IMPOSED ONLY AGAINST THE BALANCE DUE AFTER THE TAX SAVINGS PROVIDED BY
34 THIS SECTION HAVE BEEN DEDUCTED FROM THE TAXES OWED.

35 (II) WHEN A COUNTY, CITY OR TOWN IS REQUIRED BY SECTION THIRTEEN
36 HUNDRED THIRTY OR THIRTEEN HUNDRED THIRTY-TWO OF THIS CHAPTER, OR BY ANY
37 OTHER GENERAL OR SPECIAL LAW, TO MAKE A PAYMENT TO A SCHOOL DISTRICT ON
38 ACCOUNT OF UNPAID SCHOOL TAXES, THE TAX SAVINGS PROVIDED BY THIS SECTION
39 SHALL BE DEDUCTED FROM THE AMOUNT SO PAYABLE.

40 5. NOTICE REQUIREMENT. (A) GENERALLY. EVERY SCHOOL DISTRICT SHALL
41 NOTIFY, OR CAUSE TO BE NOTIFIED, EACH PERSON OWNING RESIDENTIAL REAL
42 PROPERTY IN THE SCHOOL DISTRICT OF THE PROVISIONS OF THIS SECTION. THE
43 PROVISIONS OF THIS SUBDIVISION MAY BE MET BY A NOTICE SENT TO SUCH
44 PERSONS IN SUBSTANTIALLY THE FOLLOWING FORM: "RESIDENTIAL REAL PROPERTY
45 MAY QUALIFY FOR A SENIOR CITIZEN SCHOOL TAX FREEZE EXEMPTION FROM SCHOOL
46 DISTRICT TAXES UNDER THE NEW YORK STATE SENIOR CITIZEN SCHOOL TAX FREEZE
47 PROGRAM. TO RECEIVE SUCH EXEMPTION, OWNERS OF QUALIFYING PROPERTY MUST
48 FILE AN APPLICATION WITH THEIR LOCAL ASSESSOR ON OR BEFORE THE APPLICA-
49 BLE TAXABLE STATUS DATE. FOR FURTHER INFORMATION, PLEASE CONTACT YOUR
50 LOCAL ASSESSOR."

51 (B) THIRD PARTY NOTICE. A SENIOR CITIZEN ELIGIBLE FOR THE EXEMPTION
52 MAY REQUEST THAT A NOTICE BE SENT TO AN ADULT THIRD PARTY. SUCH REQUEST
53 SHALL BE MADE ON A FORM PRESCRIBED BY THE STATE BOARD AND SHALL BE
54 SUBMITTED TO THE ASSESSOR OF THE ASSESSING UNIT IN WHICH THE ELIGIBLE
55 TAXPAYER RESIDES NO LATER THAN SIXTY DAYS BEFORE THE FIRST TAXABLE
56 STATUS DATE TO WHICH IT IS TO APPLY. SUCH FORM SHALL PROVIDE A SECTION

1 WHEREBY THE DESIGNATED THIRD PARTY SHALL CONSENT TO SUCH DESIGNATION.
2 SUCH REQUEST SHALL BE EFFECTIVE UPON RECEIPT BY THE ASSESSOR. THE ASSES-
3 SOR SHALL MAINTAIN A LIST OF ALL ELIGIBLE PROPERTY OWNERS WHO HAVE
4 REQUESTED NOTICES PURSUANT TO THIS PARAGRAPH.

5 (C) NOTICE NOT MAILED OR RECEIVED. FAILURE TO MAIL ANY NOTICE REQUIRED
6 BY THIS SUBDIVISION, OR THE FAILURE OF A PARTY TO RECEIVE SAME, SHALL
7 NOT AFFECT THE VALIDITY OF THE LEVY, COLLECTION, OR ENFORCEMENT OF TAXES
8 ON PROPERTY OWNED BY SUCH PERSON, OR IN THE CASE OF A THIRD PARTY
9 NOTICE, ON PROPERTY OWNED BY THE SENIOR CITIZEN.

10 6. APPLICATION PROCEDURE. (A) GENERALLY. ALL OWNERS OF THE PROPERTY
11 WHO PRIMARILY RESIDE THEREON MUST JOINTLY FILE AN APPLICATION FOR
12 EXEMPTION WITH THE ASSESSOR ON OR BEFORE THE APPROPRIATE TAXABLE STATUS
13 DATE. SUCH APPLICATION MAY BE FILED BY MAIL IF IT IS ENCLOSED IN A POST-
14 PAID ENVELOPE PROPERLY ADDRESSED TO THE APPROPRIATE ASSESSOR, DEPOSITED
15 IN A POST OFFICE OR OFFICIAL DEPOSITORY UNDER THE EXCLUSIVE CARE OF THE
16 UNITED STATES POSTAL SERVICE, AND POSTMARKED BY THE UNITED STATES POSTAL
17 SERVICE ON OR BEFORE THE APPLICABLE TAXABLE STATUS DATE. EACH SUCH
18 APPLICATION SHALL BE MADE ON A FORM PRESCRIBED BY THE STATE BOARD, WHICH
19 SHALL REQUIRE THE APPLICANT OR APPLICANTS TO AGREE TO NOTIFY THE ASSES-
20 SOR IF THEIR PRIMARY RESIDENCE CHANGES WHILE THEIR PROPERTY IS RECEIVING
21 THE EXEMPTION. THE ASSESSOR SHALL REQUEST THAT PROOF OF RESIDENCY BE
22 SUBMITTED WITH THE APPLICATION.

23 (B) FINAL DATE FOR EXEMPTION APPLICATION IN THE CITY OF NEW YORK.
24 NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER PROVISION OF
25 LAW, IN THE CITY OF NEW YORK, APPLICATIONS FOR THE EXEMPTION AUTHORIZED
26 PURSUANT TO THIS SECTION SHALL BE CONSIDERED TIMELY FILED IF THEY ARE
27 FILED ON OR BEFORE THE FIFTEENTH DAY OF MARCH OF THE APPROPRIATE YEAR
28 AND IN SUCH CITY ALL REFERENCES IN THIS SECTION TO TAXABLE STATUS DATE
29 SHALL BE DEEMED TO REFER TO THE FIFTEENTH DAY OF MARCH OF THE APPROPRI-
30 ATE YEAR.

31 (C) APPROVAL OR DENIAL OF APPLICATION. IF THE ASSESSOR IS SATISFIED
32 THAT THE APPLICANT OR APPLICANTS ARE ENTITLED TO AN EXEMPTION PURSUANT
33 TO THIS SECTION, HE OR SHE SHALL APPROVE THE APPLICATION AND SUCH REAL
34 PROPERTY SHALL THEREAFTER BE EXEMPT FROM SCHOOL DISTRICT TAXATION AS
35 PROVIDED HEREIN. IF THE ASSESSOR DETERMINES THAT THE APPLICANT OR APPLI-
36 CANTS ARE NOT ENTITLED TO AN EXEMPTION PURSUANT TO THIS SECTION, HE OR
37 SHE SHALL, NOT LATER THAN TEN DAYS PRIOR TO THE DATE FOR HEARING
38 COMPLAINTS IN RELATION TO ASSESSMENTS, MAIL TO EACH APPLICANT NOT ENTI-
39 TLED TO THE EXEMPTION A NOTICE OF DENIAL OF THAT APPLICATION FOR THE
40 EXEMPTION HEREIN FOR THAT YEAR; EXCEPT THAT IN THE CITY OF NEW YORK,
41 SUCH NOTICE SHALL BE MAILED NOT LATER THAN THIRTY DAYS PRIOR TO THE
42 FINAL DATE FOR FILING AN ASSESSMENT APPEAL AS SET FORTH IN PARAGRAPH (D)
43 OF THIS SUBDIVISION. THE NOTICE OF DENIAL SHALL SPECIFY EACH REASON FOR
44 SUCH DENIAL AND SHALL BE SENT ON A FORM PRESCRIBED BY THE STATE BOARD.
45 FAILURE TO MAIL ANY SUCH NOTICE OF DENIAL OR THE FAILURE OF ANY PERSON
46 TO RECEIVE SUCH NOTICE SHALL NOT PREVENT THE LEVY, COLLECTION AND
47 ENFORCEMENT OF THE TAXES ON PROPERTY OWNED BY SUCH PERSON.

48 (D) FINAL DATE FOR FILING ASSESSMENT APPEAL IN THE CITY OF NEW YORK.
49 NOTWITHSTANDING ANY OTHER PROVISION OF LAW, IN THE CITY OF NEW YORK, THE
50 FINAL DATE FOR FILING AN ASSESSMENT APPEAL WITH RESPECT TO THE DENIAL OF
51 APPLICATIONS PURSUANT TO THIS SECTION ONLY SHALL BE THE THIRTY-FIRST DAY
52 OF MAY OF THE APPROPRIATE YEAR. WITH RESPECT TO ASSESSMENT APPEALS FILED
53 PURSUANT TO THIS PARAGRAPH AFTER THE FINAL DATE FOR FILING AN ASSESSMENT
54 APPEAL AS SET FORTH IN CHAPTER SEVEN OF THE NEW YORK CITY CHARTER, THE
55 ONLY ISSUES THAT WILL BE DETERMINED BY THE TAX COMMISSION ARE THOSE THAT

1 RELATE TO THE DENIAL OF AN APPLICATION FOR EXEMPTION PURSUANT TO THIS
2 SECTION.

3 (E) PRIOR YEAR ASSESSMENT ROLLS. (I) WHERE SCHOOL DISTRICT TAXES ARE
4 LEVIED UPON PRIOR YEAR ASSESSMENT ROLLS, THE ASSESSING UNIT MAY ADOPT A
5 LOCAL LAW ALLOWING SENIOR CITIZEN SCHOOL TAX FREEZE EXEMPTION APPLICA-
6 TIONS FOR EACH SCHOOL YEAR TO BE SUBMITTED ON OR BEFORE THE TAXABLE
7 STATUS DATE OF THE CURRENT YEAR'S ASSESSMENT ROLL. SUCH LOCAL LAW SHALL
8 APPLY TO ASSESSMENT ROLLS BASED UPON TAXABLE STATUS DATES OCCURRING ON
9 OR AFTER THE EFFECTIVE DATE OF SUCH LOCAL LAW AND SHALL REMAIN APPLICA-
10 BLE THEREAFTER UNLESS AND UNTIL IT SHOULD BE REPEALED OR RESCINDED.

11 (II) WHEN SUCH A LOCAL LAW IS IN EFFECT THE ELIGIBILITY OF PROPERTY
12 FOR A SENIOR CITIZEN SCHOOL TAX FREEZE EXEMPTION FOR A SCHOOL YEAR SHALL
13 BE BASED UPON THE CONDITION OF THE PROPERTY AS OF THE TAXABLE STATUS
14 DATE OF THE PRIOR YEAR'S ASSESSMENT ROLL, AND THE OWNERSHIP OF THE PROP-
15 erty AS OF THE TAXABLE STATUS DATE OF THE CURRENT YEAR'S ASSESSMENT
16 ROLL. WHEN A SENIOR CITIZEN SCHOOL TAX FREEZE APPLICATION IS APPROVED,
17 THE PRIOR YEAR'S ASSESSMENT ROLL SHALL BE REVISED ACCORDINGLY. WHEN A
18 SENIOR CITIZEN SCHOOL TAX FREEZE APPLICATION IS DENIED, THE APPLICANT
19 MAY SEEK ADMINISTRATIVE AND JUDICIAL REVIEW OF THE DENIAL, SUBJECT TO
20 THE SAME TIMING CONSTRAINTS THAT APPLY TO PERSONS SEEKING REVIEW OF
21 ASSESSMENTS APPEARING ON THE CURRENT YEAR'S ASSESSMENT ROLL.

22 (III) FOR PURPOSES OF THIS PARAGRAPH, THE TERM "CURRENT YEAR'S ASSESS-
23 MENT ROLL" MEANS THE FINAL ASSESSMENT ROLL WHICH IS REQUIRED BY LAW TO
24 BE COMPLETED IN THE CALENDAR YEAR THAT CONTAINS THE FIRST DAY OF THE
25 SCHOOL YEAR IN QUESTION, AND THE TERM "PRIOR YEAR'S ASSESSMENT ROLL"
26 MEANS THE FINAL ASSESSMENT ROLL WHICH WAS REQUIRED BY LAW TO BE
27 COMPLETED IN THE CALENDAR YEAR IMMEDIATELY PRECEDING THE CALENDAR YEAR
28 THAT CONTAINS THE FIRST DAY OF THE SCHOOL YEAR IN QUESTION.

29 (F) EXCEPT IN THE CITY OF NEW YORK, NOTWITHSTANDING THE PROVISIONS OF
30 PARAGRAPH (A) OF THIS SUBDIVISION, AN APPLICATION FOR SUCH EXEMPTION MAY
31 BE FILED WITH THE ASSESSOR AFTER THE APPROPRIATE TAXABLE STATUS DATE BUT
32 NOT LATER THAN THE LAST DATE ON WHICH A PETITION WITH RESPECT TO
33 COMPLAINTS OF ASSESSMENT MAY BE FILED, WHERE FAILURE TO FILE A TIMELY
34 APPLICATION RESULTED FROM: (I) A DEATH OF THE APPLICANT'S SPOUSE, CHILD,
35 PARENT, BROTHER OR SISTER; OR (II) AN ILLNESS OF THE APPLICANT OR OF THE
36 APPLICANT'S SPOUSE, CHILD, PARENT, BROTHER OR SISTER, WHICH ACTUALLY
37 PREVENTS THE APPLICANT FROM FILING ON A TIMELY BASIS, AS CERTIFIED BY A
38 LICENSED PHYSICIAN. THE ASSESSOR SHALL APPROVE OR DENY SUCH APPLICATION
39 AS IF IT HAD BEEN FILED ON OR BEFORE THE TAXABLE STATUS DATE.

40 7. ENTRY ON ASSESSMENT ROLL. (A) THE ASSESSED VALUE OF ANY EXEMPTION
41 GRANTED PURSUANT TO THIS SECTION SHALL BE ENTERED BY THE ASSESSOR ON THE
42 ASSESSMENT ROLL WITH THE TAXABLE PROPERTY, WITH THE AMOUNT OF THE
43 EXEMPTION ENTERED IN A SEPARATE COLUMN.

44 (B) THE EXEMPTION PROVIDED BY THIS SECTION SHALL BE APPLIED AFTER ALL
45 OTHER EXEMPTIONS ALLOWED BY LAW HAVE BEEN SUBTRACTED FROM THE TOTAL
46 ASSESSED VALUE OF THE PARCEL, NOTWITHSTANDING THE PROVISIONS OF ANY LAW
47 TO THE CONTRARY.

48 (C) IN NO EVENT SHALL THE EXEMPTION AUTHORIZED BY THIS SECTION EXCEED
49 THE TOTAL ASSESSED VALUE OF THE PARCEL LESS ALL OTHER EXEMPTIONS ALLOWED
50 BY LAW.

51 8. EFFECT OF EXEMPTION. THE EXEMPTION SHALL NOT BE CONSIDERED WHEN
52 DETERMINING STATE AID TO EDUCATION PURSUANT TO SECTION THIRTY-SIX
53 HUNDRED TWO OF THE EDUCATION LAW, WHEN DETERMINING SCHOOL DISTRICT DEBT
54 LIMITS PURSUANT TO LAW, WHEN DETERMINING THE AMOUNT OF TAXES TO BE
55 LEVIED BY OR ON BEHALF OF A SCHOOL DISTRICT, WHEN CALCULATING TAX RATES
56 FOR A SCHOOL DISTRICT, WHEN APPORTIONING TAXES BETWEEN OR AMONG SCHOOL

1 DISTRICTS, WHEN APPORTIONING TAXES AMONG CLASSES IN A SPECIAL ASSESSING
2 UNIT UNDER ARTICLE EIGHTEEN OF THIS CHAPTER, OR WHEN APPORTIONING TAXES
3 BETWEEN CLASSES IN AN APPROVED ASSESSING UNIT UNDER ARTICLE NINETEEN OF
4 THIS CHAPTER.

5 9. PROOF OF RESIDENCY. (A) REQUESTS. FROM TIME TO TIME, THE ASSESSOR
6 MAY REQUEST PROOF OF RESIDENCY FROM THE OWNER OR OWNERS OF ANY PROPERTY
7 WHICH IS EXEMPT PURSUANT TO THIS SECTION. IN ADDITION, THE ASSESSOR
8 SHALL REQUEST PROOF OF RESIDENCY FROM ANY SUCH OWNER OR OWNERS WHEN
9 REQUESTED TO DO SO BY THE STATE BOARD.

10 (B) TIMING. A REQUEST FOR PROOF OF RESIDENCY SHALL BE MAILED AT LEAST
11 SIXTY DAYS PRIOR TO THE ENSUING TAXABLE STATUS DATE. THE OWNER OR OWNERS
12 SHALL SUBMIT PROOF OF THEIR RESIDENCY TO THE ASSESSOR ON OR BEFORE THE
13 ENSUING TAXABLE STATUS DATE.

14 (C) REVIEW OF SUBMISSION. THE BURDEN SHALL BE ON THE OWNER OR OWNERS
15 TO ESTABLISH THAT THE PROPERTY IS THEIR PRIMARY RESIDENCE. IF THEY
16 SUBMIT PROOF OF RESIDENCY ON OR BEFORE THE ENSUING TAXABLE STATUS DATE,
17 AND THE SUBMISSION DEMONSTRATES TO THE ASSESSOR'S SATISFACTION THAT THE
18 PROPERTY IS THE PRIMARY RESIDENCE OF ONE OR MORE OF THE OWNERS THEREOF,
19 AND IF THE REQUIREMENTS OF THIS SECTION ARE OTHERWISE SATISFIED, THE
20 EXEMPTION SHALL CONTINUE IN EFFECT ON THE ENSUING TENTATIVE ASSESSMENT
21 ROLL. OTHERWISE, THE ASSESSOR SHALL DISCONTINUE THE EXEMPTION ON THE
22 NEXT ENSUING TENTATIVE ASSESSMENT ROLL AS PROVIDED HEREIN, AND, WHERE
23 APPROPRIATE, SHALL PROCEED AS FURTHER PROVIDED HEREIN.

24 10. DISCONTINUANCE OF EXEMPTION. (A) GENERALLY. THE ASSESSOR SHALL
25 DISCONTINUE ANY EXEMPTION GRANTED PURSUANT TO THIS SECTION IF IT APPEARS
26 THAT:

27 (I) THE PROPERTY MAY NOT BE THE PRIMARY RESIDENCE OF THE OWNER OR
28 OWNERS WHO APPLIED FOR THE EXEMPTION,

29 (II) TITLE TO THE PROPERTY HAS BEEN TRANSFERRED TO A NEW OWNER OR
30 OWNERS, OR

31 (III) THE PROPERTY OTHERWISE MAY NO LONGER BE ELIGIBLE FOR THE
32 EXEMPTION.

33 (B) RIGHTS OF OWNERS. UPON DETERMINING THAT AN EXEMPTION GRANTED
34 PURSUANT TO THIS SECTION SHOULD BE DISCONTINUED, THE ASSESSOR SHALL MAIL
35 A NOTICE SO STATING TO THE OWNER OR OWNERS THEREOF AT THE TIME AND IN
36 THE MANNER PROVIDED BY SECTION FIVE HUNDRED TEN OF THIS CHAPTER. SUCH
37 OWNER OR OWNERS SHALL BE ENTITLED TO SEEK ADMINISTRATIVE AND JUDICIAL
38 REVIEW OF SUCH ACTION IN THE MANNER PROVIDED BY LAW, PROVIDED, THAT THE
39 BURDEN SHALL BE ON SUCH OWNER OR OWNERS TO ESTABLISH ELIGIBILITY FOR THE
40 EXEMPTION.

41 11. REVOCATION OF PRIOR EXEMPTIONS. (A) GENERALLY. IN ADDITION TO
42 DISCONTINUING THE EXEMPTION ON THE NEXT ENSUING TENTATIVE ASSESSMENT
43 ROLL, IF THE ASSESSOR DETERMINES THAT THE PROPERTY IMPROPERLY RECEIVED
44 THE EXEMPTION ON ONE OR MORE OF THE THREE PRECEDING ASSESSMENT ROLLS,
45 THE ASSESSOR SHALL PROCEED TO REVOKE THE IMPROPERLY GRANTED PRIOR
46 EXEMPTION OR EXEMPTIONS.

47 (B) PROCEDURE. THE ASSESSED VALUE ATTRIBUTABLE TO EACH SUCH IMPROPERLY
48 GRANTED EXEMPTION SHALL BE ENTERED SEPARATELY ON THE NEXT ENSUING TENTA-
49 TIVE OR FINAL ASSESSMENT ROLL. THE PROVISIONS OF SECTION FIVE HUNDRED
50 FIFTY-ONE OR FIVE HUNDRED FIFTY-THREE OF THIS CHAPTER, RELATING TO THE
51 ENTRY BY THE ASSESSOR OF OMITTED REAL PROPERTY ON A TENTATIVE OR FINAL
52 ASSESSMENT ROLL, SHALL APPLY SO FAR AS PRACTICABLE TO THE REVOCATION
53 PROCEDURE, EXCEPT THAT THE TAX RATE TO BE APPLIED TO ANY REVOKED
54 EXEMPTION SHALL BE THE TAX RATE THAT WAS APPLIED TO THE CORRESPONDING
55 ASSESSMENT ROLL.

(C) RIGHTS OF OWNERS. EACH OWNER OR OWNERS SHALL BE GIVEN NOTICE OF THE POSSIBLE REVOCATION OF THEIR EXEMPTION OR EXEMPTIONS AT THE TIME AND IN THE MANNER PROVIDED BY SECTION FIVE HUNDRED TEN OR FIVE HUNDRED FIFTY-THREE OF THIS CHAPTER, AND SHALL BE ENTITLED TO SEEK ADMINISTRATIVE AND JUDICIAL REVIEW OF SUCH ACTION IN THE MANNER PROVIDED BY LAW.

12. PENALTY FOR MATERIAL MISSTATEMENTS. (A) GENERALLY. IF THE ASSESSOR SHOULD DETERMINE, WITHIN THREE YEARS FROM THE FILING OF AN APPLICATION FOR EXEMPTION PURSUANT TO THIS SECTION, THAT THERE WAS A MATERIAL MISSTATEMENT ON THE APPLICATION, HE OR SHE SHALL PROCEED TO IMPOSE A PENALTY TAX AGAINST THE PROPERTY OF ONE HUNDRED DOLLARS. AN APPLICATION SHALL BE DEEMED TO CONTAIN A MATERIAL MISSTATEMENT FOR THIS PURPOSE WHEN EITHER:

(I) THE APPLICANT OR APPLICANTS CLAIMED THAT THE PROPERTY WAS THEIR PRIMARY RESIDENCE, WHEN IT WAS NOT;

(II) THE APPLICANT OR APPLICANTS MISREPRESENTED THEIR AGE SO AS TO APPEAR ELIGIBLE FOR SUCH EXEMPTION, WHEN THEY WERE NOT;

(III) THE APPLICANT OR APPLICANTS CLAIMED THEY DID NOT HAVE A CHILD ENROLLED IN SUCH SCHOOL DISTRICT, WHEN THEY DID; OR

(IV) THE APPLICANT OR APPLICANTS CLAIMED THEY HAD RESIDED IN THE SCHOOL DISTRICT CONTINUOUSLY FOR THIRTY YEARS, WHEN THEY HAD NOT.

(B) PROCEDURE. WHEN THE ASSESSOR DETERMINES THAT A PENALTY TAX SHOULD BE IMPOSED, THE PENALTY TAX SHALL BE ENTERED ON THE NEXT ENSUING TENTATIVE OR FINAL ASSESSMENT ROLL. THE PROCEDURES SET FORTH IN SECTION FIVE HUNDRED FIFTY-ONE OR FIVE HUNDRED FIFTY-THREE OF THIS CHAPTER, RELATING TO THE ENTRY BY THE ASSESSOR OF OMITTED REAL PROPERTY ON A TENTATIVE OR FINAL ASSESSMENT ROLL, SHALL APPLY SO FAR AS PRACTICABLE WHEN IMPOSING A PENALTY TAX PURSUANT TO THIS SUBDIVISION. EACH OWNER OR OWNERS SHALL BE GIVEN NOTICE OF THE POSSIBLE IMPOSITION OF A PENALTY TAX AT THE TIME AND IN THE MANNER PROVIDED BY SECTION FIVE HUNDRED TEN OR FIVE HUNDRED FIFTY-THREE OF THIS CHAPTER, AND SHALL BE ENTITLED TO SEEK ADMINISTRATIVE AND JUDICIAL REVIEW OF SUCH ACTION IN THE MANNER PROVIDED BY LAW. ANY PENALTY TAX IMPOSED PURSUANT TO THIS SUBDIVISION SHALL BE RETAINED BY THE ASSESSING UNIT.

(C) ADDITIONAL CONSEQUENCES. A PENALTY TAX MAY BE IMPOSED PURSUANT TO THIS SUBDIVISION WHETHER OR NOT THE IMPROPER EXEMPTION HAS BEEN REVOKED IN THE MANNER PROVIDED BY THIS SECTION. IN ADDITION, A PERSON OR PERSONS WHO ARE FOUND TO HAVE MADE A MATERIAL MISSTATEMENT SHALL BE DISQUALIFIED FROM FURTHER EXEMPTION PURSUANT TO THIS SECTION FOR A PERIOD OF FIVE YEARS, AND MAY BE SUBJECT TO PROSECUTION PURSUANT TO THE PENAL LAW.

13. INCONSISTENT LAWS SUPERSEDED. THE PROVISIONS OF THIS SECTION SHALL APPLY TO ALL SCHOOL DISTRICTS, NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY.

S 2. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after the first of January next succeeding the date on which this act shall have become a law.