

6761--A

Cal. No. 486

I N   S E N A T E

March 6, 2014

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Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend the real property tax law, in relation to making certain tax abatement forms more readily available to seniors and authorizing certain entities to assist in the completion of such forms

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

1     Section 1. Subdivision 1 of section 467-b of the real property tax law  
2     is amended by adding a new paragraph g to read as follows:

3     G. "SUPERVISING AGENCY" SHALL MEAN THE APPROPRIATE RENT CONTROL AGENCY  
4     OR ADMINISTRATIVE AGENCY DESIGNATED TO ADMINISTER THE TAX ABATEMENT FOR  
5     RENT-CONTROLLED AND RENT REGULATED PROPERTY OCCUPIED BY SENIOR CITIZENS  
6     OR PERSONS WITH DISABILITIES PURSUANT TO A LOCAL LAW, RESOLUTION, OR  
7     ORDINANCE PASSED PURSUANT TO SUBDIVISION TWO OF THIS SECTION.

8     S 2. Section 467-b of the real property tax law is amended by adding a  
9     new subdivision 3-a to read as follows:

10    3-A. THE SUPERVISING AGENCY SHALL DEVELOP AND IMPLEMENT A PLAN THAT  
11    WILL INCREASE THE ABILITY OF APPLICANTS AND PARTICIPANTS TO OBTAIN AND  
12    COMPLETE ITS FORMS IN A COMMUNITY SETTING. ADDITIONALLY, THE SUPERVISING  
13    AGENCY SHALL MAKE ASSISTANCE AVAILABLE WITH RESPECT TO THE COMPLETION OF  
14    SUCH FORMS. SUCH PLAN SHALL INCLUDE, BUT NOT BE LIMITED TO:

15    A. PARTNERING WITH ORGANIZATIONS, WHERE AVAILABLE, THAT ENGAGE IN  
16    OUTREACH AND PROVIDE SUPPORTIVE SERVICES TO SENIORS WITHIN THE COMMUNITY  
17    TO MAKE SUCH FORMS AVAILABLE TO POTENTIAL APPLICANTS AND CURRENT PARTIC-  
18    IPANTS, AS WELL AS PROVIDING ASSISTANCE WITH RESPECT TO THE COMPLETION  
19    OF SUCH FORMS. ORGANIZATIONS THAT HAVE CONTACT WITH SENIORS IN THE  
20    COMMUNITY SHALL INCLUDE, WHERE APPLICABLE, BUT NOT BE LIMITED TO SENIOR  
21    CENTERS, COMMUNITY-BASED ORGANIZATIONS, COMMUNITY BOARDS ESTABLISHED  
22    PURSUANT TO SECTION TWENTY-EIGHT HUNDRED OF THE NEW YORK CITY CHARTER,  
23    NEIGHBORHOOD PRESERVATION COMPANIES ESTABLISHED PURSUANT TO ARTICLE  
24    SIXTEEN OF THE PRIVATE HOUSING FINANCE LAW, AND RURAL PRESERVATION

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

LBD06222-03-4

1 CORPORATIONS ESTABLISHED PURSUANT TO ARTICLE SEVENTEEN OF THE PRIVATE  
2 HOUSING FINANCE LAW;

3 B. PARTNERING WITH OTHER MUNICIPAL ENTITIES OR AGENCIES TO DISSEMINATE  
4 INFORMATION AND FORMS FOR THE TAX ABATEMENT PROGRAM AS WELL AS PROVIDE  
5 ASSISTANCE WITH THE COMPLETION OF SUCH FORMS;

6 C. PROVIDING TRAINING FOR INDIVIDUALS IN SUCH PARTNERING ORGANIZA-  
7 TIONS, ENTITIES, AND AGENCIES TO ASSIST INDIVIDUALS IN COMPLETING SUCH  
8 FORMS FOR THE TAX ABATEMENT PROGRAM;

9 D. AUTHORIZING ORGANIZATIONS, ENTITIES, OR AGENCIES THAT OFFER ASSIST-  
10 ANCE WITH FORMS PURSUANT TO THIS SUBDIVISION TO ACCEPT COMPLETED FORMS  
11 FROM APPLICANTS AND PARTICIPANTS AND FORWARD THEM TO THE SUPERVISING  
12 AGENCY. THE SUPERVISING AGENCY SHALL TREAT SUCH FORMS AS IF THEY HAD  
13 BEEN RECEIVED DIRECTLY FROM THE APPLICANT OR PARTICIPANT.

14 S 3. Subdivision 4 of section 467-b of the real property tax law, as  
15 amended by chapter 651 of the laws of 1988, is amended to read as  
16 follows:

17 4. The head of the household must apply every two years to the appro-  
18 priate rent control agency or administrative agency for a tax abatement  
19 certificate on a form prescribed by said agency. SUCH FORM SHALL BE  
20 MADE AVAILABLE TO ANY ORGANIZATION, ENTITY, OR AGENCY PARTNERING WITH  
21 THE SUPERVISING AGENCY PURSUANT TO SUBDIVISION THREE-A OF THIS SECTION.  
22 ANY COMPLETED APPLICATION RECEIVED PURSUANT TO PARAGRAPH D OF SUBDIVI-  
23 SION THREE-A OF THIS SECTION SHALL BE TREATED AS IF IT HAD BEEN RECEIVED  
24 DIRECTLY FROM THE APPLICANT OR PARTICIPANT. A tax abatement certificate  
25 setting forth an amount not in excess of the increase in maximum rent or  
26 legal regulated rent for the taxable period or such other amount as  
27 shall be determined under subdivision three of this section shall be  
28 issued by said agency to each head of the household who is found to be  
29 eligible under this section on or before the last date prescribed by law  
30 for the payment of the taxes or the first installment thereof of any  
31 municipal corporation which has granted an abatement of taxes. Copies of  
32 such certificate shall be issued to the owner of the real property  
33 containing the dwelling unit of the head of the household and to the  
34 collecting officer charged with the duty of collecting the taxes of each  
35 municipal corporation which has granted the abatement of taxes author-  
36 ized by this section.

37 S 4. This act shall take effect immediately; provided that the amend-  
38 ments to section 467-b of the real property tax law made by sections  
39 one, two and three of this act shall not affect the expiration of such  
40 section and shall be deemed to expire therewith.