

STATE OF NEW YORK

4599

2021-2022 Regular Sessions

IN SENATE

February 5, 2021

Introduced by Sen. BROOKS -- 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 making a real property tax exemption for persons sixty-five years of age or over mandatory for school taxes; and to repeal certain provisions of such law relating thereto

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 467-1 to read as follows:

3 § 467-1. Persons sixty-five years of age or over; school districts.

4 1. (a) Real property owned by one or more persons, each of whom is
5 sixty-five years of age or over, or real property owned by husband and
6 wife or by siblings, one of whom is sixty-five years of age or over, or
7 real property owned by one or more persons, shall be exempt pursuant to
8 a local law, ordinance or resolution adopted by the governing board no
9 later than two thousand twenty-two from taxation by any school district
10 in which located at least thirty per centum of the assessed valuation
11 thereof.

12 (b) Any exemption provided by this section shall be computed after all
13 other partial exemptions allowed by law, excluding the school tax relief
14 (STAR) exemption authorized by section four hundred twenty-five of this
15 title, have been subtracted from the total amount assessed.

16 (c) The real property tax exemption on real property owned by husband
17 and wife, one of whom is sixty-five years of age or over, once granted,
18 shall not be rescinded by any municipal corporation solely because of
19 the death of the older spouse so long as the surviving spouse is at
20 least sixty-two years of age.

21 2. Exemption from taxation shall not be granted in the case of real
22 property where a child resides if such child attends a public school of
23 elementary or secondary education, unless the governing board of the

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

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1 school district in which the property is located, after public hearing,
2 adopts a resolution providing for such exemption; provided that any such
3 resolution shall condition such exemption upon satisfactory proof that
4 the child was not brought into the residence in whole or in substantial
5 part for the purpose of attending a particular school within the
6 district. The procedure for such hearing and resolution must be
7 conducted separately from the procedure for any hearing and local law,
8 ordinance or resolution conducted pursuant to paragraph (a) of subdivi-
9 sion one of this section.

10 3. No exemption shall be granted:

11 (a) if the income of the owner or the combined income of the owners of
12 the property for the income tax year immediately preceding the date of
13 making application for exemption exceeds the sum of forty thousand
14 dollars and in a city with a population of one million or more eighty
15 thousand, as provided by the local law, ordinance or resolution adopted
16 pursuant to this section. Income tax year shall mean the twelve month
17 period for which the owner or owners filed a federal personal income tax
18 return, or if no such return is filed, the calendar year. Where title is
19 vested in either the husband or the wife, their combined income may not
20 exceed such sum, except where the husband or wife, or ex-husband or
21 ex-wife is absent from the property as provided in subparagraph (ii) of
22 paragraph (d) of this subdivision, then only the income of the spouse or
23 ex-spouse residing on the property shall be considered and may not
24 exceed such sum. Such income shall include social security and retire-
25 ment benefits, interest, dividends, total gain from the sale or exchange
26 of a capital asset which may be offset by a loss from the sale or
27 exchange of a capital asset in the same income tax year, net rental
28 income, salary or earnings, and net income from self-employment, but
29 shall not include a return of capital, gifts, inheritances, payments
30 made to individuals because of their status as victims of Nazi perse-
31 cution, as defined in P.L. 103-286 or monies earned through employment
32 in the federal foster grandparent program and any such income shall be
33 offset by all medical and prescription drug expenses actually paid which
34 were not reimbursed or paid for by insurance, if the governing board of
35 a municipality, after a public hearing, adopts a local law, ordinance or
36 resolution providing therefor. In addition, an exchange of an annuity
37 for an annuity contract, which resulted in non-taxable gain, as deter-
38 mined in section one thousand thirty-five of the internal revenue code,
39 shall be excluded from such income. Provided that such exclusion shall
40 be based on satisfactory proof that such an exchange was solely an
41 exchange of an annuity for an annuity contract that resulted in a non-
42 taxable transfer determined by such section of the internal revenue
43 code. Furthermore, such income shall not include the proceeds of a
44 reverse mortgage, as authorized by section six-h of the banking law, and
45 sections two hundred eighty and two hundred eighty-a of the real proper-
46 ty law; provided, however, that monies used to repay a reverse mortgage
47 may not be deducted from income, and provided additionally that any
48 interest or dividends realized from the investment of reverse mortgage
49 proceeds shall be considered income. The provisions of this paragraph
50 notwithstanding, such income shall not include veterans disability
51 compensation, as defined in Title 38 of the United States Code provided
52 the governing board of such municipality, after public hearing, adopts a
53 local law, ordinance or resolution providing therefor. In computing net
54 rental income and net income from self-employment no depreciation
55 deduction shall be allowed for the exhaustion, wear and tear of real or
56 personal property held for the production of income;

1 (b) unless the owner shall have held an exemption under this section
2 for his previous residence or unless the title of the property shall
3 have been vested in the owner or one of the owners of the property for
4 at least twelve consecutive months prior to the date of making applica-
5 tion for exemption, provided, however, that in the event of the death of
6 either a husband or wife in whose name title of the property shall have
7 been vested at the time of death and then becomes vested solely in the
8 survivor by virtue of devise by or descent from the deceased husband or
9 wife, the time of ownership of the property by the deceased husband or
10 wife shall be deemed also a time of ownership by the survivor and such
11 ownership shall be deemed continuous for the purposes of computing such
12 period of twelve consecutive months. In the event of a transfer by
13 either a husband or wife to the other spouse of all or part of the title
14 to the property, the time of ownership of the property by the transferor
15 spouse shall be deemed also a time of ownership by the transferee spouse
16 and such ownership shall be deemed continuous for the purposes of
17 computing such period of twelve consecutive months. Where property of
18 the owner or owners has been acquired to replace property formerly owned
19 by such owner or owners and taken by eminent domain or other involuntary
20 proceeding, except a tax sale, the period of ownership of the former
21 property shall be combined with the period of ownership of the property
22 for which application is made for exemption and such periods of owner-
23 ship shall be deemed to be consecutive for purposes of this section.
24 Where a residence is sold and replaced with another within one year and
25 both residences are within the state, the period of ownership of both
26 properties shall be deemed consecutive for purposes of the exemption
27 from taxation by a municipality within the state granting such
28 exemption. Where the owner or owners transfer title to property which as
29 of the date of transfer was exempt from taxation under the provisions of
30 this section, the reacquisition of title by such owner or owners within
31 nine months of the date of transfer shall be deemed to satisfy the
32 requirement of this paragraph that the title of the property shall have
33 been vested in the owner or one of the owners for such period of twelve
34 consecutive months. Where, upon or subsequent to the death of an owner
35 or owners, title to property which as of the date of such death was
36 exempt from taxation under such provisions, becomes vested, by virtue of
37 devise or descent from the deceased owner or owners, or by transfer by
38 any other means within nine months after such death, solely in a person
39 or persons who, at the time of such death, maintained such property as a
40 primary residence, the requirement of this paragraph that the title of
41 the property shall have been vested in the owner or one of the owners
42 for such period of twelve consecutive months shall be deemed satisfied;

43 (c) unless the property is used exclusively for residential purposes,
44 provided, however, that in the event any portion of such property is not
45 so used exclusively for residential purposes but is used for other
46 purposes, such portion shall be subject to taxation and the remaining
47 portion only shall be entitled to the exemption provided by this
48 section;

49 (d) unless the real property is the legal residence of and is occupied
50 in whole or in part by the owner or by all of the owners of the proper-
51 ty: except where, (i) an owner is absent from the residence while
52 receiving health-related care as an inpatient of a residential health
53 care facility, as defined in section twenty-eight hundred one of the
54 public health law, provided that any income accruing to that person
55 shall only be income only to the extent that it exceeds the amount paid
56 by such owner, spouse, or co-owner for care in the facility, and

1 provided further, that during such confinement such property is not
2 occupied by other than the spouse or co-owner of such owner; or, (ii)
3 the real property is owned by a husband and/or wife, or an ex-husband
4 and/or an ex-wife, and either is absent from the residence due to
5 divorce, legal separation or abandonment and all other provisions of
6 this section are met provided that where an exemption was previously
7 granted when both resided on the property, then the person remaining on
8 the real property shall be sixty-two years of age or over.

9 4. (a) For the purposes of this section, title to that portion of real
10 property owned by a cooperative apartment corporation in which a
11 tenant-stockholder of such corporation resides and which is represented
12 by his share or shares of stock in such corporation as determined by its
13 or their proportional relationship to the total outstanding stock of the
14 corporation, including that owned by the corporation, shall be deemed to
15 be vested in such tenant-stockholder.

16 (b) That proportion of the assessment of such real property owned by a
17 cooperative apartment corporation determined by the relationship of such
18 real property vested in such tenant-stockholder to such entire parcel
19 and the buildings thereon owned by such cooperative apartment corpo-
20 ration in which such tenant-stockholder resides shall be subject to
21 exemption from taxation pursuant to this section and any exemption so
22 granted shall be credited by the appropriate taxing authority against
23 the assessed valuation of such real property; the reduction in real
24 property taxes realized thereby shall be credited by the cooperative
25 apartment corporation against the amount of such taxes otherwise payable
26 by or chargeable to such tenant-stockholder.

27 (c) Real property may be exempt from taxation pursuant to this subdivi-
28 vision by a municipality in which such property is located only if the
29 governing board of such municipality, after public hearing, adopts a
30 local law, ordinance or resolution providing therefor. Notwithstanding
31 any provision of law to the contrary, any local law, ordinance or resol-
32 ution adopted pursuant to this paragraph may provide, or be amended to
33 provide, that a tenant-stockholder who resides in a dwelling which is
34 subject to the provisions of either article two, four, five or eleven of
35 the private housing finance law and who is eligible for a rent increase
36 exemption pursuant to section four hundred sixty-seven-c of this title
37 shall not be eligible for an exemption pursuant to this subdivision and
38 that a tenant-stockholder who resides in a dwelling which is subject to
39 the provisions of either article two, four, five or eleven of the
40 private housing finance law and who is not eligible for a rent increase
41 exemption pursuant to section four hundred sixty-seven-c of this title
42 but who meets the requirements for eligibility for an exemption pursuant
43 to this section shall be eligible for such exemption provided that such
44 exemption shall be in an amount determined by multiplying the exemption
45 otherwise allowable pursuant to this section by a fraction having a
46 numerator equal to the amount of real property taxes or payments in lieu
47 of taxes that were paid with respect to such dwelling and a denominator
48 equal to the full amount of real property taxes that would have been
49 owed with respect to such dwelling had it not been granted an exemption
50 or abatement of real property taxes pursuant to any provision of law,
51 provided, however, that any reduction in real property taxes received
52 with respect to such dwelling pursuant to this section or section four
53 hundred sixty-seven-c of this title shall not be considered in calculat-
54 ing such numerator. Any such local law, ordinance or resolution that so
55 provides, or is amended to so provide, shall also provide that a
56 tenant-stockholder who resides in a dwelling which was or continues to

1 be subject to a mortgage insured or initially insured by the federal
2 government pursuant to section two hundred thirteen of the National
3 Housing Act, as amended, and who is eligible for both a rent increase
4 exemption pursuant to section four hundred sixty-seven-c of this title
5 and an exemption pursuant to this subdivision, may apply for and receive
6 either a rent increase exemption pursuant to section four hundred
7 sixty-seven-c of this title or an exemption pursuant to this subdivi-
8 sion, but not both.

9 5. The commissioner shall develop, make available and distribute to
10 any municipal corporation which requests it, a form for the purpose of
11 administering the provisions of paragraph (a) of subdivision three of
12 this section.

13 6. Every municipal corporation in which such real property is located
14 shall notify, or cause to be notified, each person owning residential
15 real property in such municipal corporation of the provisions of this
16 section. The provisions of this subdivision may be met by a notice or
17 legend sent on or with each tax bill to such persons reading "You may be
18 eligible for senior citizen school tax exemptions. Senior citizens have
19 until month....., day....., year....., to apply for such
20 exemptions. For information please call or write....," followed by the
21 name, telephone number and/or address of a person or department selected
22 by the municipal corporation to explain the provisions of this section.
23 Each cooperative apartment corporation shall notify each tenant-stock-
24 holder thereof in residence of such provisions as set forth herein.
25 Failure to notify, or cause to be notified any person who is in fact,
26 eligible to receive the exemption provided by this section or the fail-
27 ure of such person to receive the same shall not prevent the levy,
28 collection and enforcement of the payment of the taxes on property owned
29 by such person.

30 7. (a) A senior citizen eligible for the exemption provided for in
31 subdivision one of this section may request that a notice be sent to an
32 adult third party. Such request shall be made on a form prescribed by
33 the commissioner and shall be submitted to the assessor of the assessing
34 unit in which the eligible taxpayer resides no later than sixty days
35 before the last application date for the first taxable status date to
36 which it is to apply. Such form shall provide a section whereby the
37 designated third party shall consent to such designation. Such request
38 shall be effective upon receipt by the assessor. The assessor shall
39 maintain a list of all eligible property owners who have requested
40 notices pursuant to this paragraph.

41 (b) A notice shall be sent to the designated third party at least
42 thirty days prior to the last application date for each ensuing taxable
43 status date; provided that no such notice need be sent in the first year
44 if the request was not received by the assessor at least sixty days
45 before the last application date for the applicable taxable status date.
46 Such notice shall read substantially as follows: "On behalf of (identify
47 senior citizen or citizens), you are advised that his, her, or their
48 renewal application for the senior exemption must be filed with the
49 assessor no later than (enter date). You are encouraged to remind him,
50 her, or them of that fact, and to offer assistance if needed, although
51 you are under no legal obligation to do so. Your cooperation and assist-
52 ance are greatly appreciated."

53 (c) A notice shall be sent to the designated third party whenever the
54 assessor sends a notice to the senior citizen regarding the possible
55 removal of the senior exemption. Such notice shall read substantially as
56 follows: "On behalf of (identify senior citizen or citizens), you are

1 advised that his, her, or their senior exemption is at risk of being
2 removed. You are encouraged to make sure that he, she or they are aware
3 of that fact, and to offer assistance if needed, although you are under
4 no legal obligation to do so. Your cooperation and assistance are great-
5 ly appreciated."

6 (d) The obligation to mail such notices shall cease if the eligible
7 taxpayer cancels the request or ceases to qualify for the senior
8 exemption.

9 (e) Failure to mail any notice required by this subdivision, or the
10 failure of a party to receive same, shall not affect the validity of the
11 levy, collection, or enforcement of taxes on property owned by such
12 person, or in the case of a third party notice, on property owned by the
13 senior citizen.

14 8. Application for such exemption must be made by the owner, or all of
15 the owners of the property, on forms prescribed by the commissioner to
16 be furnished by the appropriate assessing authority and shall furnish
17 the information and be executed in the manner required or prescribed in
18 such forms, and shall be filed in such assessor's office on or before
19 the appropriate taxable status date. Notwithstanding any other provision
20 of law, at the option of the municipal corporation, any person otherwise
21 qualifying under this section shall not be denied the exemption under
22 this section if he becomes sixty-five years of age after the appropriate
23 taxable status date and on or before December thirty-first of the same
24 year.

25 9. Any local law or ordinance adopted pursuant to paragraph (a) of
26 subdivision one of this section may be amended, or a local law or ordi-
27 nance may be adopted to provide, notwithstanding subdivision eight of
28 this section, that an application for such exemption may be filed with
29 the assessor after the appropriate taxable status date but not later
30 than the last date on which a petition with respect to complaints of
31 assessment may be filed, where failure to file a timely application
32 resulted from: (a) a death of the applicant's spouse, child, parent,
33 brother or sister; or (b) an illness of the applicant or of the appli-
34 cant's spouse, child, parent, brother or sister, which actually prevents
35 the applicant from filing on a timely basis, as certified by a licensed
36 physician. The assessor shall approve or deny such application as if it
37 had been filed on or before the taxable status date.

38 10. Notwithstanding the provisions of this section or any other
39 provision of law, a county with an annual taxable status date of January
40 first or January second and with a population of one million or more,
41 may, at its option and by amendment or adoption of a local law or ordi-
42 nance, authorize its assessor to accept applications for the exemption
43 from real property taxes authorized pursuant to this section on a date
44 later than such county's statutory deadline date for receiving applica-
45 tions for such exemption. Any application filed later than such statuto-
46 ry deadline date which is in compliance with such local law or ordinance
47 amended or adopted pursuant to this subdivision and which meets all
48 other necessary requirements for granting the exemption authorized by
49 this section shall be deemed to have been timely filed prior to such
50 statutory deadline date, and any individual or individuals for whom such
51 an application has been filed shall be granted such exemption and shall
52 receive such exemption on the assessment roles prepared for such county
53 on the basis of the taxable status date immediately preceding the date
54 such application was filed.

55 11. Notwithstanding the provisions of this section or any other
56 provision of law, in a city having a population of one million or more,

1 applications for the exemption authorized pursuant to this section shall
2 be considered timely filed if they are filed on or before the fifteenth
3 day of March of the appropriate year.

4 12. (a) At least sixty days prior to the appropriate taxable status
5 date, the assessing authority shall mail to each person who was granted
6 exemption pursuant to this section on the latest completed assessment
7 roll an application form and a notice that such application must be
8 filed on or before the taxable status date and be approved in order for
9 the exemption to be granted. The assessing authority shall, within three
10 days of the completion and filing of the tentative assessment roll,
11 notify by mail any applicant who has included with his or her applica-
12 tion at least one self-addressed, pre-paid envelope, of the approval or
13 denial of the application; provided, however, that the assessing author-
14 ity shall, upon the receipt and filing of the application, send by mail
15 notification of receipt to any applicant who has included two of such
16 envelopes with the application. Where an applicant is entitled to a
17 notice of denial pursuant to this subdivision, such notice shall be on a
18 form prescribed by the commissioner and shall state the reasons for such
19 denial and shall further state that the applicant may have such determi-
20 nation reviewed in the manner provided by law. Failure to mail any such
21 application form or notices or the failure of such person to receive any
22 of the same shall not prevent the levy, collection and enforcement of
23 the payment of the taxes on property owned by such person.

24 (b) Except in cities of one million or more, any person who has been
25 granted exemption pursuant to this section on five (5) consecutive
26 completed assessment rolls, including any years when the exemption was
27 granted to a property owned by a husband and/or wife while both resided
28 in such property, shall not be subject to the requirements set forth in
29 paragraph (a) of this subdivision provided the governing board of the
30 municipality in which said property is situated after public hearing
31 adopts a local law, ordinance or resolution providing therefor however
32 said person shall be mailed an application form and a notice informing
33 him or her of his or her rights. Such exemption shall be automatically
34 granted on each subsequent assessment roll. Provided, however, that when
35 tax payment is made by such person a sworn affidavit must be included
36 with such payment which shall state that such person continues to be
37 eligible for such exemption. Such affidavit shall be on a form
38 prescribed by the commissioner. If such affidavit is not included with
39 the tax payment, the collecting officer shall proceed pursuant to
40 section five hundred fifty-one-a of this chapter.

41 (c) In cities of one million or more, any person who has been granted
42 exemption pursuant to this section shall file the completed application
43 with the appropriate assessing authority every twenty-four months from
44 the date such exemption was granted without the necessity of having been
45 granted exemption pursuant to this section on five consecutive completed
46 assessment rolls including any years when the exemption was granted to a
47 property owned by a husband and/or wife while both resided in such prop-
48 erty.

49 13. Any conviction of having made any wilful false statement in the
50 application for such exemption, shall be punishable by a fine of not
51 more than one hundred dollars and shall disqualify the applicant or
52 applicants from further exemption for a period of five years.

53 14. Notwithstanding the provisions of subdivisions eight and twelve of
54 this section, the local governing body of a city, town, village or coun-
55 ty having the power to assess may adopt a local law authorizing the
56 assessor or assessors of such city, town, village or county to accept

1 applications for renewal of exemptions pursuant to this section after
2 the taxable status date. Such local law shall provide that in the event
3 the owner, or all of the owners, of property which has received an
4 exemption pursuant to this section on the preceding assessment roll fail
5 to file the application required pursuant to this section on or before
6 the taxable status date such owner or owners may file the application,
7 executed as if such application had been filed on or before the taxable
8 status date, with the assessor on or before the date for the hearing of
9 complaints.

10 15. Notwithstanding any provision of law to the contrary, the local
11 governing body of a municipal corporation that is authorized to adopt a
12 local law pursuant to subdivision fourteen of this section is further
13 authorized to adopt a local law providing that where a renewal applica-
14 tion for the exemption authorized by this section has not been filed on
15 or before the taxable status date, and the owner believes that good
16 cause existed for the failure to file the renewal application by that
17 date, the owner may, no later than the last day for paying taxes without
18 incurring interest or penalty, submit a written request to the assessor
19 asking him or her to extend the filing deadline and grant the exemption.
20 Such request shall contain an explanation of why the deadline was
21 missed, and shall be accompanied by a renewal application, reflecting
22 the facts and circumstances as they existed on the taxable status date.
23 The assessor may extend the filing deadline and grant the exemption if
24 he or she is satisfied that (a) good cause existed for the failure to
25 file the renewal application by the taxable status date, and that (b)
26 the applicant is otherwise entitled to the exemption. The assessor shall
27 mail notice of his or her determination to the owner. If the determi-
28 nation states that the assessor has granted the exemption, he or she
29 shall thereupon be authorized and directed to correct the assessment
30 roll accordingly, or, if another person has custody or control of the
31 assessment roll, to direct that person to make the appropriate
32 corrections. If the correction is not made before taxes are levied, the
33 failure to take the exemption into account in the computation of the tax
34 shall be deemed a "clerical error" for purposes of title three of arti-
35 cle five of this chapter, and shall be corrected accordingly.

36 16. (a) (i) Notwithstanding the provisions of subdivision eight of
37 this section, where a person who meets the requirements for an exemption
38 pursuant to this section, purchases property after the levy of taxes,
39 such person may file an application for exemption to the assessor within
40 thirty days of the transfer of title to such person. The assessor shall
41 make a determination of whether the parcel would have qualified for
42 exempt status on the tax roll on which the taxes were levied, had title
43 to the parcel been in the name of the applicant on the taxable status
44 date applicable to the tax roll. The application shall be on a form
45 prescribed by the commissioner. The assessor, no later than thirty days
46 after receipt of such application, shall notify both the applicant and
47 the board of assessment review, by first class mail, of the exempt
48 amount, if any, and the right of the owner to a review of the exempt
49 amount upon the filing of a written complaint. Such complaint shall be
50 on a form prescribed by the commissioner and shall be filed with the
51 board of assessment review within twenty days of the mailing of this
52 notice. If no complaint is received, the board of assessment review
53 shall so notify the assessor and the exempt amount determined by the
54 assessor shall be final. If the applicant files a complaint, the board
55 of assessment review shall schedule a time and place for a hearing with
56 respect thereto no later than thirty days after the mailing of the

1 notice by the assessor. The board of assessment review shall meet and
2 determine the exempt amount, and shall immediately notify the assessor
3 and the applicant, by first class mail, of its determination. The amount
4 of exemption determined pursuant to this paragraph shall be subject to
5 review as provided in article seven of this chapter. Such a proceeding
6 shall be commenced within thirty days of the mailing of the notice of
7 the board of assessment review to the new owner as provided in this
8 paragraph.

9 (ii) Upon receipt of a determination of exempt amount as provided in
10 subparagraph (i) of this paragraph, the assessor shall determine the pro
11 rata exemption to be credited toward such property by multiplying the
12 tax rate or tax rates for each municipal corporation which levied taxes,
13 or for which taxes were levied, on the appropriate tax roll used for the
14 fiscal year or years during which the transfer occurred times the exempt
15 amount, as determined in subparagraph (i) of this paragraph, times the
16 fraction of each fiscal year or years remaining subsequent to the trans-
17 fer of title. The assessor shall immediately transmit a statement of the
18 pro rata exemption credit due to each municipal corporation which levied
19 taxes or for which taxes were levied on the tax roll used for the fiscal
20 year or years during which the transfer occurred and to the applicant.

21 (iii) Each municipal corporation which receives notice of pro rata
22 exemption credits pursuant to this subdivision shall include an appro-
23 priation in its budget for the next fiscal year equal to the aggregate
24 amount of such credits to be applied in that fiscal year. Where a
25 parcel, the owner of which is entitled to a pro rata exemption credit,
26 is subject to taxation in said next fiscal year, the receiver or collec-
27 tor shall apply the credit to reduce the amount of taxes owed for the
28 parcel in such fiscal year. Pro rata exemption credits in excess of the
29 amount of taxes, if any, owed for the parcel shall be paid by the treas-
30 urer of a municipal corporation which levies such taxes for or on behalf
31 of the municipal corporation to all owners of property entitled to such
32 credits within thirty days of the expiration of the warrant to collect
33 taxes in said next fiscal year.

34 (b) (i) Notwithstanding the provisions of subdivision five of this
35 section, where a person who meets the requirements for an exemption
36 pursuant to this section, purchases property after the taxable status
37 date but prior to the levy of taxes, such person may file an application
38 for an exemption to the assessor within thirty days of the transfer of
39 title to such person. The assessor shall make a determination within
40 thirty days after receipt of such application of whether the applicant
41 would qualify for an exemption pursuant to this section on the assess-
42 ment roll if title had been in the name of the applicant on the taxable
43 status date applicable to such assessment roll. The application shall be
44 made on a form prescribed by the commissioner.

45 (ii) If the assessor's determination is made prior to the filing of
46 the tentative assessment roll, the assessor shall enter the exempt
47 amount, if any, on the tentative assessment roll and, within ten days
48 after filing such roll, notify the applicant of the approval or denial
49 of such exemption, the exempt amount, if any, and the applicant's right
50 to review by the board of assessment review.

51 (iii) If the assessor's determination is made after the filing of the
52 tentative assessment roll, the assessor shall petition the board of
53 assessment review to correct the tentative or final assessment roll in
54 the manner provided in title three of article five of this chapter, with
55 respect to unlawful entries, in the case of wholly exempt parcels, and
56 with respect to clerical errors, in the case of partially exempt

1 parcels, if the assessor determines that an exemption should be granted
2 and, within ten days of petitioning the board of assessment review,
3 notify the applicant of the approval or denial of such exemption, the
4 amount of such exemption, if any, and the applicant's right to adminis-
5 trative or judicial review of such determination pursuant to article
6 five or seven of this chapter, respectively.

7 (c) If, for any reason, a determination to exempt property from taxa-
8 tion as provided in paragraph (b) of this subdivision is not entered on
9 the final assessment roll, the assessor shall petition the board of
10 assessment review to correct the final assessment roll.

11 (d) If, for any reason, the pro rata tax credit as provided in para-
12 graph (a) of this subdivision is not extended against the tax roll imme-
13 diately succeeding the fiscal year during which the transfer occurred,
14 the assessor shall immediately notify the municipal corporation which
15 levied the tax or for which the taxes were levied of the amount of pro
16 rata exemption credits for the year in which such transfer occurred.
17 Such municipal corporation shall proceed as provided in subparagraph
18 (iii) of paragraph (a) of this subdivision.

19 (e) If, for any reason, a determination to exempt property from taxa-
20 tion as provided in paragraph (b) of this subdivision is not entered on
21 the tax roll for the year immediately succeeding the fiscal year during
22 which the transfer occurred, the assessor shall determine the pro rata
23 tax exemption credit for such tax roll by multiplying the tax rate or
24 tax rates for each municipal corporation which levied taxes or for which
25 taxes were levied times the exempt amount and shall immediately notify
26 such municipal corporation or corporations of the pro rata exemption
27 credits for such tax roll. Such municipal corporation shall add such pro
28 rata exemption credits for such property to any outstanding pro rata
29 exemption amounts and proceed as provided in subparagraph (iii) of para-
30 graph (a) of this subdivision.

31 17. Notwithstanding any other provision of law to the contrary, the
32 provisions of this section shall apply to real property in which a
33 person or persons hold a legal life estate or which is held in trust
34 solely for the benefit of a person or persons if such person or persons
35 would otherwise be eligible for a real property tax exemption, pursuant
36 to subdivision one of this section, were such person or persons the
37 owner or owners of such real property.

38 18. (a) Notwithstanding any provision of law to the contrary, upon the
39 request of an assessor, the commissioner may disclose to the assessor
40 the names and addresses of the owners of property in that assessor's
41 assessing unit who are receiving the enhanced STAR exemption or enhanced
42 STAR credit and whose federal adjusted gross income is less than the
43 amount specified by subparagraph three of paragraph (a) of subdivision
44 one of this section. In no case shall the commissioner disclose to an
45 assessor the amount of an owner's federal adjusted gross income.

46 (b) The assessor may use the information contained in such a report to
47 contact those owners who are not already receiving the exemption author-
48 ized by this section and to suggest that they consider applying for it.
49 Provided, however, that nothing contained herein shall be construed as
50 enabling any person or persons to qualify for the exemption authorized
51 by this section on the basis of their federal adjusted gross income,
52 rather than on the basis of their income as determined pursuant to the
53 provisions of paragraph (a) of subdivision three of this section.

54 (c) Information disclosed to an assessor pursuant to this subdivision
55 shall be used only for purposes of real property tax administration. It

1 shall be deemed confidential otherwise, and shall not be subject to the
2 provisions of article six of the public officers law.

3 § 2. Subdivision 2 of section 467 of the real property tax law is
4 REPEALED.

5 § 3. This act shall take effect immediately.