S T A T E O F N E W Y O R K

3038--A

2009-2010 Regular Sessions

I N A S S E M B L Y

January 22, 2009

Introduced by M. of A. CHRISTENSEN, STIRPE -- Multi-Sponsored by -- M. of A. BARCLAY, KOLB -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to real property assessments in the county of Onondaga

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

Section 1. The real property tax law is amended by adding a new section 467-g to read as follows:

S 467-G. EXEMPTION FOR HOMEOWNERS IN THE COUNTY OF ONONDAGA. 1. REAL PROPERTY OWNED IN THE COUNTY OF ONONDAGA BY ONE OR MORE PERSONS, OR REAL PROPERTY OWNED BY HUSBAND AND WIFE, WHICH IS THE OWNER'S OR OWNERS' PRIMARY RESIDENCE SHALL BE ELIGIBLE, UPON APPLICATION THEREFOR, TO HAVE AN EXEMPTION FOR ANY INCREASE IN ASSESSED VALUE. ASSESSORS SHALL ESTABLISH THE MARKET VALUE OF EACH PROPERTY EACH YEAR. APPLICATION SHALL BE MADE TO THE APPROPRIATE LOCAL ASSESSOR'S OFFICE, PROVIDED THE GOVERNING BOARD OF SUCH MUNICIPALITY, AFTER PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

2. A. EVERY MUNICIPAL CORPORATION IN WHICH SUCH REAL PROPERTY IS LOCATED SHALL NOTIFY, OR CAUSE TO BE NOTIFIED, EACH PERSON OWNING RESIDENTIAL REAL PROPERTY IN SUCH MUNICIPAL CORPORATION OF THE PROVISIONS OF THIS SECTION. THE PROVISIONS OF THIS PARAGRAPH MAY BE MET BY A NOTICE OR LEGEND SENT ON OR WITH EACH TAX BILL TO SUCH PERSONS READING "YOU MAY BE ELIGIBLE FOR SENIOR CITIZEN TAX EXEMPTIONS. SENIOR CITIZENS HAVE UNTIL MONTH....., DAY....., YEAR....., TO APPLY FOR SUCH EXEMPTIONS. FOR INFORMATION PLEASE CALL OR WRITE...," FOLLOWED BY THE NAME, TELEPHONE NUMBER AND/OR ADDRESS OF A PERSON OR DEPARTMENT SELECTED BY THE MUNICIPAL CORPORATION TO EXPLAIN THE PROVISIONS OF THIS SECTION. EACH COOPERATIVE APARTMENT CORPORATION SHALL NOTIFY EACH TENANT-STOCKHOLDER THEREOF IN RESIDENCE OF SUCH PROVISIONS AS SET FORTH HEREIN. FAILURE TO

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

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NOTIFY, OR CAUSE TO BE NOTIFIED ANY PERSON WHO IS IN FACT, ELIGIBLE TO RECEIVE THE EXEMPTION PROVIDED BY THIS SECTION OR THE FAILURE OF SUCH PERSON TO RECEIVE THE SAME SHALL NOT PREVENT THE LEVY, COLLECTION AND ENFORCEMENT OF THE PAYMENT OF THE TAXES ON PROPERTY OWNED BY SUCH PERSON.

B. IN THE CASE OF A PARCEL WHICH IS GRANTED THIS EXEMPTION ON THE PRECEDING ASSESSMENT ROLL, THE ASSESSOR SHALL CAUSE A NOTICE, IN THE FORM OF A POSTCARD, TO BE MAILED TO THE OWNER OR OWNERS ANNUALLY, AT LEAST SIXTY DAYS BEFORE THE APPROPRIATE TAXABLE STATUS DATE. EACH SUCH NOTICE SHALL BE MAILED WITHOUT RESTRICTIONS UPON FORWARDING OR DELIVERY, AND SHALL CONTAIN, IN LANGUAGES PRESCRIBED BY THE STATE BOARD:

(I) A STATEMENT TO THE EFFECT THAT TO CONTINUE RECEIVING THE EXEMPTION, THE OWNER OR OWNERS SHALL CONTINUE TO SATISFY THE APPLICABLE OWNERSHIP REQUIREMENTS, FOLLOWED BY A SUMMARY OF SUCH REQUIREMENTS;

(II) A STATEMENT TO THE EFFECT THAT THE OWNER OR OWNERS ARE REQUESTED TO NOTIFY THE ASSESSOR BY THE APPROPRIATE TAXABLE STATUS DATE IF THE PROPERTY IS NO LONGER THE OWNER'S OR OWNERS' PRIMARY RESIDENCE, OR IF THERE HAS BEEN ANY CHANGE IN THE OWNERSHIP OF THE PROPERTY; AND

(III) A STATEMENT TO THE EFFECT THAT IF THERE HAS BEEN NO CHANGE IN THE OWNER'S OR OWNERS' PRIMARY RESIDENCE OR IN THE OWNERSHIP OF THE PROPERTY, THERE IS NO REASON FOR THE OWNER OR OWNERS TO CONTACT THE ASSESSOR AT THIS TIME.

C. (I) A SENIOR CITIZEN ELIGIBLE FOR THE EXEMPTION PROVIDED FOR IN THIS SECTION MAY REQUEST THAT A NOTICE BE SENT TO AN ADULT THIRD PARTY. SUCH REQUEST SHALL BE MADE ON A FORM PRESCRIBED BY THE STATE BOARD AND SHALL BE SUBMITTED TO THE ASSESSOR OF THE ASSESSING UNIT IN WHICH THE ELIGIBLE TAXPAYER RESIDES NO LATER THAN SIXTY DAYS BEFORE THE LAST APPLICATION DATE FOR THE FIRST TAXABLE STATUS DATE TO WHICH IT IS TO APPLY. SUCH FORM SHALL PROVIDE A SECTION WHEREBY THE DESIGNATED THIRD PARTY SHALL CONSENT TO SUCH DESIGNATION. SUCH REQUEST SHALL BE EFFECTIVE UPON RECEIPT BY THE ASSESSOR. THE ASSESSOR SHALL MAINTAIN A LIST OF ALL ELIGIBLE PROPERTY OWNERS WHO HAVE REQUESTED NOTICES PURSUANT TO THIS SUBPARAGRAPH.

(II) A NOTICE SHALL BE SENT TO THE DESIGNATED THIRD PARTY AT LEAST THIRTY DAYS PRIOR TO THE LAST APPLICATION DATE FOR EACH ENSUING TAXABLE STATUS DATE; PROVIDED THAT NO SUCH NOTICE NEED BE SENT IN THE FIRST YEAR IF THE REQUEST WAS NOT RECEIVED BY THE ASSESSOR AT LEAST SIXTY DAYS BEFORE THE LAST APPLICATION DATE FOR THE APPLICABLE TAXABLE STATUS DATE. SUCH NOTICE SHALL READ SUBSTANTIALLY AS FOLLOWS: "ON BEHALF OF (IDENTIFY SENIOR CITIZEN OR CITIZENS), YOU ARE ADVISED THAT HIS, HER, OR THEIR RENEWAL APPLICATION FOR THE SENIOR EXEMPTION MUST BE FILED WITH THE ASSESSOR NO LATER THAN (ENTER DATE). YOU ARE ENCOURAGED TO REMIND HIM, HER, OR THEM OF THAT FACT, AND TO OFFER ASSISTANCE IF NEEDED, ALTHOUGH YOU ARE UNDER NO LEGAL OBLIGATION TO DO SO. YOUR COOPERATION AND ASSISTANCE ARE GREATLY APPRECIATED."

(III) A NOTICE SHALL BE SENT TO THE DESIGNATED THIRD PARTY WHENEVER THE ASSESSOR SENDS A NOTICE TO THE SENIOR CITIZEN REGARDING THE POSSIBLE REMOVAL OF THE SENIOR EXEMPTION. SUCH NOTICE SHALL READ SUBSTANTIALLY AS FOLLOWS: "ON BEHALF OF (IDENTIFY SENIOR CITIZEN OR CITIZENS), YOU ARE ADVISED THAT HIS, HER, OR THEIR SENIOR EXEMPTION IS AT RISK OF BEING REMOVED. YOU ARE ENCOURAGED TO MAKE SURE THAT HE, SHE OR THEY ARE AWARE OF THAT FACT, AND TO OFFER ASSISTANCE IF NEEDED, ALTHOUGH YOU ARE UNDER NO LEGAL OBLIGATION TO DO SO. YOUR COOPERATION AND ASSISTANCE ARE GREATLY APPRECIATED."

(IV) THE OBLIGATION TO MAIL SUCH NOTICES SHALL CEASE IF THE ELIGIBLE TAXPAYER CANCELS THE REQUEST OR CEASES TO QUALIFY FOR THE SENIOR EXEMPTION.

(V) FAILURE TO MAIL ANY NOTICE REQUIRED BY THIS PARAGRAPH, OR THE FAILURE OF A PARTY TO RECEIVE SAME, SHALL NOT AFFECT THE VALIDITY OF THE LEVY, COLLECTION, OR ENFORCEMENT OF TAXES ON PROPERTY OWNED BY SUCH PERSON, OR IN THE CASE OF A THIRD PARTY NOTICE, ON PROPERTY OWNED BY THE SENIOR CITIZEN.

S 2. This act shall take effect immediately and shall apply to any assessments issued on or after such effective date.