

3359

2009-2010 Regular Sessions

I N A S S E M B L Y

January 27, 2009

Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the
Committee on Aging

AN ACT to amend the real property tax law, in relation to establishing a
real property tax exemption for persons eighty years of age or over

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

1 Section 1. The real property tax law is amended by adding a new
2 section 465 to read as follows:

3 S 465. PERSONS EIGHTY YEARS OF AGE OR OVER. 1. (A) REAL PROPERTY OWNED
4 BY ONE OR MORE PERSONS, EACH OF WHOM IS EIGHTY YEARS OF AGE OR OVER, OR
5 REAL PROPERTY OWNED BY HUSBAND AND WIFE, ONE OF WHOM IS EIGHTY YEARS OF
6 AGE OR OVER, SHALL BE EXEMPT FROM TAXATION BY ANY MUNICIPAL CORPORATION
7 IN WHICH LOCATED TO THE EXTENT PROVIDED PURSUANT TO PARAGRAPH (B) OF
8 THIS SUBDIVISION, PROVIDED THE GOVERNING BOARD OF SUCH MUNICIPALITY,
9 AFTER PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION
10 PROVIDING THEREFOR.

11 (B) THE EXEMPTION PROVIDED BY THIS SECTION SHALL BE CALCULATED AS
12 FOLLOWS:

13 (I) FOR ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS DATES
14 OCCURRING DURING THE YEAR TWO THOUSAND NINE, TEN PERCENT OF THE ASSESSED
15 VALUATION;

16 (II) FOR ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS
17 DATES OCCURRING DURING THE YEAR TWO THOUSAND TEN, TWENTY PERCENT OF THE
18 ASSESSED VALUATION;

19 (III) FOR ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS
20 DATES OCCURRING DURING THE YEAR TWO THOUSAND ELEVEN, THIRTY PERCENT OF
21 THE ASSESSED VALUATION;

22 (IV) FOR ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS
23 DATES OCCURRING DURING THE YEAR TWO THOUSAND TWELVE, FORTY PERCENT OF
24 THE ASSESSED VALUATION;

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

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1 (V) FOR ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS DATES
2 OCCURRING DURING THE YEAR TWO THOUSAND THIRTEEN, FIFTY PERCENT OF THE
3 ASSESSED VALUATION;

4 (VI) FOR ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS
5 DATES OCCURRING DURING THE YEAR TWO THOUSAND FOURTEEN, SIXTY PERCENT OF
6 THE ASSESSED VALUATION;

7 (VII) FOR ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS
8 DATES OCCURRING DURING THE YEAR TWO THOUSAND FIFTEEN, SEVENTY PERCENT OF
9 THE ASSESSED VALUATION;

10 (VIII) FOR ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS
11 DATES OCCURRING DURING THE YEAR TWO THOUSAND SIXTEEN, EIGHTY PERCENT OF
12 THE ASSESSED VALUATION;

13 (IX) FOR ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS
14 DATES OCCURRING DURING THE YEAR TWO THOUSAND SEVENTEEN, NINETY PERCENT
15 OF THE ASSESSED VALUATION; AND

16 (X) FOR ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS DATES
17 OCCURRING DURING THE YEAR TWO THOUSAND EIGHTEEN, ONE HUNDRED PERCENT OF
18 THE ASSESSED VALUATION.

19 (C) ANY EXEMPTION PROVIDED BY THIS SECTION SHALL BE COMPUTED AFTER ALL
20 OTHER PARTIAL EXEMPTIONS ALLOWED BY LAW HAVE BEEN SUBTRACTED FROM THE
21 TOTAL AMOUNT ASSESSED.

22 (D) THE REAL PROPERTY TAX EXEMPTION ON REAL PROPERTY OWNED BY HUSBAND
23 AND WIFE, ONE OF WHOM IS EIGHTY YEARS OF AGE OR OVER, ONCE GRANTED,
24 SHALL NOT BE RESCINDED BY ANY MUNICIPAL CORPORATION SOLELY BECAUSE OF
25 THE DEATH OF THE OLDER SPOUSE SO LONG AS THE SURVIVING SPOUSE IS AT
26 LEAST SEVENTY YEARS OF AGE.

27 2. EXEMPTION FROM TAXATION FOR SCHOOL PURPOSES SHALL NOT BE GRANTED
28 IN THE CASE OF REAL PROPERTY WHERE A CHILD RESIDES IF SUCH CHILD ATTENDS
29 A PUBLIC SCHOOL OF ELEMENTARY OR SECONDARY EDUCATION.

30 3. NO EXEMPTION SHALL BE GRANTED

31 (A) UNLESS THE OWNER SHALL HAVE HELD AN EXEMPTION UNDER THIS SECTION
32 FOR HIS OR HER PREVIOUS RESIDENCE OR UNLESS THE TITLE OF THE PROPERTY
33 SHALL HAVE BEEN VESTED IN THE OWNER OR ONE OF THE OWNERS OF THE PROPERTY
34 FOR AT LEAST TWELVE CONSECUTIVE MONTHS PRIOR TO THE DATE OF MAKING
35 APPLICATION FOR EXEMPTION, PROVIDED, HOWEVER, THAT IN THE EVENT OF THE
36 DEATH OF EITHER A HUSBAND OR WIFE IN WHOSE NAME TITLE OF THE PROPERTY
37 SHALL HAVE BEEN VESTED AT THE TIME OF DEATH AND THEN BECOMES VESTED
38 SOLELY IN THE SURVIVOR BY VIRTUE OF DEVISE BY OR DESCENT FROM THE
39 DECEASED HUSBAND OR WIFE, THE TIME OF OWNERSHIP OF THE PROPERTY BY THE
40 DECEASED HUSBAND OR WIFE SHALL BE DEEMED ALSO A TIME OF OWNERSHIP BY THE
41 SURVIVOR AND SUCH OWNERSHIP SHALL BE DEEMED CONTINUOUS FOR THE PURPOSES
42 OF COMPUTING SUCH PERIOD OF TWELVE CONSECUTIVE MONTHS. IN THE EVENT OF A
43 TRANSFER BY EITHER A HUSBAND OR WIFE TO THE OTHER SPOUSE OF ALL OR PART
44 OF THE TITLE TO THE PROPERTY, THE TIME OF OWNERSHIP OF THE PROPERTY BY
45 THE TRANSFEROR SPOUSE SHALL BE DEEMED ALSO A TIME OF OWNERSHIP BY THE
46 TRANSFEREE SPOUSE AND SUCH OWNERSHIP SHALL BE DEEMED CONTINUOUS FOR THE
47 PURPOSES OF COMPUTING SUCH PERIOD OF TWELVE CONSECUTIVE MONTHS. WHERE
48 PROPERTY OF THE OWNER OR OWNERS HAS BEEN ACQUIRED TO REPLACE PROPERTY
49 FORMERLY OWNED BY SUCH OWNER OR OWNERS AND TAKEN BY EMINENT DOMAIN OR
50 OTHER INVOLUNTARY PROCEEDING, EXCEPT A TAX SALE, THE PERIOD OF OWNERSHIP
51 OF THE FORMER PROPERTY SHALL BE COMBINED WITH THE PERIOD OF OWNERSHIP OF
52 THE PROPERTY FOR WHICH APPLICATION IS MADE FOR EXEMPTION AND SUCH PERI-
53 ODS OF OWNERSHIP SHALL BE DEEMED TO BE CONSECUTIVE FOR PURPOSES OF THIS
54 SECTION. WHERE A RESIDENCE IS SOLD AND REPLACED WITH ANOTHER WITHIN ONE
55 YEAR AND BOTH RESIDENCES ARE WITHIN THE STATE, THE PERIOD OF OWNERSHIP
56 OF BOTH PROPERTIES SHALL BE DEEMED CONSECUTIVE FOR PURPOSES OF THE

1 EXEMPTION FROM TAXATION BY A MUNICIPALITY WITHIN THE STATE GRANTING SUCH
2 EXEMPTION. WHERE THE OWNER OR OWNERS TRANSFER TITLE TO PROPERTY WHICH AS
3 OF THE DATE OF TRANSFER WAS EXEMPT FROM TAXATION UNDER THE PROVISIONS OF
4 THIS SECTION, THE REACQUISITION OF TITLE BY SUCH OWNER OR OWNERS WITHIN
5 NINE MONTHS OF THE DATE OF TRANSFER SHALL BE DEEMED TO SATISFY THE
6 REQUIREMENT OF THIS PARAGRAPH THAT THE TITLE OF THE PROPERTY SHALL HAVE
7 BEEN VESTED IN THE OWNER OR ONE OF THE OWNERS FOR SUCH PERIOD OF TWELVE
8 CONSECUTIVE MONTHS. WHERE, UPON OR SUBSEQUENT TO THE DEATH OF AN OWNER
9 OR OWNERS, TITLE TO PROPERTY WHICH AS OF THE DATE OF SUCH DEATH WAS
10 EXEMPT FROM TAXATION UNDER SUCH PROVISIONS, BECOMES VESTED, BY VIRTUE OF
11 DEVISE OR DESCENT FROM THE DECEASED OWNER OR OWNERS, OR BY TRANSFER BY
12 ANY OTHER MEANS WITHIN NINE MONTHS AFTER SUCH DEATH, SOLELY IN A PERSON
13 OR PERSONS WHO, AT THE TIME OF SUCH DEATH, MAINTAINED SUCH PROPERTY AS A
14 PRIMARY RESIDENCE, THE REQUIREMENT OF THIS PARAGRAPH THAT THE TITLE OF
15 THE PROPERTY SHALL HAVE BEEN VESTED IN THE OWNER OR ONE OF THE OWNERS
16 FOR SUCH PERIOD OF TWELVE CONSECUTIVE MONTHS SHALL BE DEEMED SATISFIED;

17 (B) UNLESS THE PROPERTY IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES,
18 PROVIDED, HOWEVER, THAT IN THE EVENT ANY PORTION OF SUCH PROPERTY IS NOT
19 SO USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES BUT IS USED FOR OTHER
20 PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND THE REMAINING
21 PORTION ONLY SHALL BE ENTITLED TO THE EXEMPTION PROVIDED BY THIS
22 SECTION;

23 (C) UNLESS THE REAL PROPERTY IS THE LEGAL RESIDENCE OF AND IS OCCUPIED
24 IN WHOLE OR IN PART BY THE OWNER OR BY ALL OF THE OWNERS OF THE PROPER-
25 TY: EXCEPT WHERE, (I) AN OWNER IS ABSENT FROM THE RESIDENCE WHILE
26 RECEIVING HEALTH-RELATED CARE AS AN INPATIENT OF A RESIDENTIAL HEALTH
27 CARE FACILITY, AS DEFINED IN SECTION TWENTY-EIGHT HUNDRED ONE OF THE
28 PUBLIC HEALTH LAW, PROVIDED THAT ANY INCOME ACCRUING TO THAT PERSON
29 SHALL ONLY BE INCOME ONLY TO THE EXTENT THAT IT EXCEEDS THE AMOUNT PAID
30 BY SUCH OWNER, SPOUSE, OR CO-OWNER FOR CARE IN THE FACILITY, AND
31 PROVIDED FURTHER, THAT DURING SUCH CONFINEMENT SUCH PROPERTY IS NOT
32 OCCUPIED BY OTHER THAN THE SPOUSE OR CO-OWNER OF SUCH OWNER; OR, (II)
33 THE REAL PROPERTY IS OWNED BY A HUSBAND AND/OR WIFE, OR AN EX-HUSBAND
34 AND/OR AN EX-WIFE, AND EITHER IS ABSENT FROM THE RESIDENCE DUE TO
35 DIVORCE, LEGAL SEPARATION OR ABANDONMENT AND ALL OTHER PROVISIONS OF
36 THIS SECTION ARE MET PROVIDED THAT WHERE AN EXEMPTION WAS PREVIOUSLY
37 GRANTED WHEN BOTH RESIDED ON THE PROPERTY, THEN THE PERSON REMAINING ON
38 THE REAL PROPERTY SHALL BE SEVENTY YEARS OF AGE OR OVER.

39 4. (A) FOR THE PURPOSES OF THIS SECTION, TITLE TO THAT PORTION OF REAL
40 PROPERTY OWNED BY A COOPERATIVE APARTMENT CORPORATION IN WHICH A
41 TENANT-STOCKHOLDER OF SUCH CORPORATION RESIDES AND WHICH IS REPRESENTED
42 BY HIS SHARE OR SHARES OF STOCK IN SUCH CORPORATION AS DETERMINED BY ITS
43 OR THEIR PROPORTIONAL RELATIONSHIP TO THE TOTAL OUTSTANDING STOCK OF THE
44 CORPORATION, INCLUDING THAT OWNED BY THE CORPORATION, SHALL BE DEEMED TO
45 BE VESTED IN SUCH TENANT-STOCKHOLDER.

46 (B) THAT PROPORTION OF THE ASSESSMENT OF SUCH REAL PROPERTY OWNED BY A
47 COOPERATIVE APARTMENT CORPORATION DETERMINED BY THE RELATIONSHIP OF SUCH
48 REAL PROPERTY VESTED IN SUCH TENANT-STOCKHOLDER TO SUCH ENTIRE PARCEL
49 AND THE BUILDINGS THEREON OWNED BY SUCH COOPERATIVE APARTMENT CORPO-
50 RATION IN WHICH SUCH TENANT-STOCKHOLDER RESIDES SHALL BE SUBJECT TO
51 EXEMPTION FROM TAXATION PURSUANT TO THIS SECTION AND ANY EXEMPTION SO
52 GRANTED SHALL BE CREDITED BY THE APPROPRIATE TAXING AUTHORITY AGAINST
53 THE ASSESSED VALUATION OF SUCH REAL PROPERTY; THE REDUCTION IN REAL
54 PROPERTY TAXES REALIZED THEREBY SHALL BE CREDITED BY THE COOPERATIVE
55 APARTMENT CORPORATION AGAINST THE AMOUNT OF SUCH TAXES OTHERWISE PAYABLE
56 BY OR CHARGEABLE TO SUCH TENANT-STOCKHOLDER.

1 (C) REAL PROPERTY MAY BE EXEMPT FROM TAXATION PURSUANT TO THIS SUBDI-
 2 VISION BY A MUNICIPALITY IN WHICH SUCH PROPERTY IS LOCATED ONLY IF THE
 3 GOVERNING BOARD OF SUCH MUNICIPALITY, AFTER PUBLIC HEARING, ADOPTS A
 4 LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

5 NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, ANY LOCAL LAW,
 6 ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO THIS PARAGRAPH MAY PROVIDE,
 7 OR BE AMENDED TO PROVIDE, THAT A TENANT-STOCKHOLDER WHO RESIDES IN A
 8 DWELLING WHICH IS SUBJECT TO THE PROVISIONS OF EITHER ARTICLE TWO, FOUR,
 9 FIVE OR ELEVEN OF THE PRIVATE HOUSING FINANCE LAW AND WHO IS ELIGIBLE
 10 FOR A RENT INCREASE EXEMPTION PURSUANT TO SECTION FOUR HUNDRED
 11 SIXTY-SEVEN-C OF THIS TITLE SHALL NOT BE ELIGIBLE FOR AN EXEMPTION
 12 PURSUANT TO THIS SUBDIVISION AND THAT A TENANT-STOCKHOLDER WHO RESIDES
 13 IN A DWELLING WHICH IS SUBJECT TO THE PROVISIONS OF EITHER ARTICLE TWO,
 14 FOUR, FIVE OR ELEVEN OF THE PRIVATE HOUSING FINANCE LAW AND WHO IS NOT
 15 ELIGIBLE FOR A RENT INCREASE EXEMPTION PURSUANT TO SECTION FOUR HUNDRED
 16 SIXTY-SEVEN-C OF THIS TITLE BUT WHO MEETS THE REQUIREMENTS FOR ELIGIBIL-
 17 ITY FOR AN EXEMPTION PURSUANT TO THIS SECTION SHALL BE ELIGIBLE FOR SUCH
 18 EXEMPTION PROVIDED THAT SUCH EXEMPTION SHALL BE IN AN AMOUNT DETERMINED
 19 BY MULTIPLYING THE EXEMPTION OTHERWISE ALLOWABLE PURSUANT TO THIS
 20 SECTION BY A FRACTION HAVING A NUMERATOR EQUAL TO THE AMOUNT OF REAL
 21 PROPERTY TAXES OR PAYMENTS IN LIEU OF TAXES THAT WERE PAID WITH RESPECT
 22 TO SUCH DWELLING AND A DENOMINATOR EQUAL TO THE FULL AMOUNT OF REAL
 23 PROPERTY TAXES THAT WOULD HAVE BEEN OWED WITH RESPECT TO SUCH DWELLING
 24 HAD IT NOT BEEN GRANTED AN EXEMPTION OR ABATEMENT OF REAL PROPERTY TAXES
 25 PURSUANT TO ANY PROVISION OF LAW, PROVIDED, HOWEVER, THAT ANY REDUCTION
 26 IN REAL PROPERTY TAXES RECEIVED WITH RESPECT TO SUCH DWELLING PURSUANT
 27 TO THIS SECTION OR SECTION FOUR HUNDRED SIXTY-SEVEN-C OF THIS TITLE
 28 SHALL NOT BE CONSIDERED IN CALCULATING SUCH NUMERATOR. ANY SUCH LOCAL
 29 LAW, ORDINANCE OR RESOLUTION THAT SO PROVIDES, OR IS AMENDED TO SO
 30 PROVIDE, SHALL ALSO PROVIDE THAT A TENANT-STOCKHOLDER WHO RESIDES IN A
 31 DWELLING WHICH WAS OR CONTINUES TO BE SUBJECT TO A MORTGAGE INSURED OR
 32 INITIALLY INSURED BY THE FEDERAL GOVERNMENT PURSUANT TO SECTION TWO
 33 HUNDRED THIRTEEN OF THE NATIONAL HOUSING ACT, AS AMENDED, AND WHO IS
 34 ELIGIBLE FOR BOTH A RENT INCREASE EXEMPTION PURSUANT TO SECTION FOUR
 35 HUNDRED SIXTY-SEVEN-C OF THIS TITLE AND AN EXEMPTION PURSUANT TO THIS
 36 SUBDIVISION, MAY APPLY FOR AND RECEIVE EITHER A RENT INCREASE EXEMPTION
 37 PURSUANT TO SECTION FOUR HUNDRED SIXTY-SEVEN-C OF THIS TITLE OR AN
 38 EXEMPTION PURSUANT TO THIS SUBDIVISION, BUT NOT BOTH.

39 5. EVERY MUNICIPAL CORPORATION IN WHICH SUCH REAL PROPERTY IS LOCATED
 40 SHALL NOTIFY, OR CAUSE TO BE NOTIFIED, EACH PERSON OWNING RESIDENTIAL
 41 REAL PROPERTY IN SUCH MUNICIPAL CORPORATION OF THE PROVISIONS OF THIS
 42 SECTION. THE PROVISIONS OF THIS SUBDIVISION MAY BE MET BY A NOTICE OR
 43 LEGEND SENT ON OR WITH EACH TAX BILL TO SUCH PERSONS READING "YOU MAY BE
 44 ELIGIBLE FOR TAX EXEMPTIONS FOR PERSONS EIGHTY YEARS OF AGE OR OVER.
 45 SUCH PERSONS HAVE UNTIL MONTH....., DAY....., YEAR....., TO
 46 APPLY FOR SUCH EXEMPTIONS. FOR INFORMATION PLEASE CALL OR WRITE....,"
 47 FOLLOWED BY THE NAME, TELEPHONE NUMBER AND/OR ADDRESS OF A PERSON OR
 48 DEPARTMENT SELECTED BY THE MUNICIPAL CORPORATION TO EXPLAIN THE
 49 PROVISIONS OF THIS SECTION. EACH COOPERATIVE APARTMENT CORPORATION SHALL
 50 NOTIFY EACH TENANT-STOCKHOLDER THEREOF IN RESIDENCE OF SUCH PROVISIONS
 51 AS SET FORTH IN THIS SUBDIVISION. FAILURE TO NOTIFY, OR CAUSE TO BE
 52 NOTIFIED ANY PERSON WHO IS IN FACT, ELIGIBLE TO RECEIVE THE EXEMPTION
 53 PROVIDED BY THIS SECTION OR THE FAILURE OF SUCH PERSON TO RECEIVE THE
 54 SAME SHALL NOT PREVENT THE LEVY, COLLECTION AND ENFORCEMENT OF THE
 55 PAYMENT OF THE TAXES ON PROPERTY OWNED BY SUCH PERSON.

1 6. APPLICATION FOR SUCH EXEMPTION SHALL BE MADE BY THE OWNER, OR ALL
2 OF THE OWNERS OF THE PROPERTY, ON FORMS PRESCRIBED BY THE STATE BOARD TO
3 BE FURNISHED BY THE APPROPRIATE ASSESSING AUTHORITY AND SHALL FURNISH
4 THE INFORMATION AND BE EXECUTED IN THE MANNER REQUIRED OR PRESCRIBED IN
5 SUCH FORMS, AND SHALL BE FILED IN SUCH ASSESSOR'S OFFICE ON OR BEFORE
6 THE APPROPRIATE TAXABLE STATUS DATE. NOTWITHSTANDING ANY OTHER PROVISION
7 OF LAW, AT THE OPTION OF THE MUNICIPAL CORPORATION, ANY PERSON OTHERWISE
8 QUALIFYING UNDER THIS SECTION SHALL NOT BE DENIED THE EXEMPTION UNDER
9 THIS SECTION IF HE BECOMES EIGHTY YEARS OF AGE AFTER THE APPROPRIATE
10 TAXABLE STATUS DATE AND ON OR BEFORE DECEMBER THIRTY-FIRST OF THE SAME
11 YEAR.

12 7. ANY LOCAL LAW OR ORDINANCE ADOPTED PURSUANT TO PARAGRAPH (A) OF
13 SUBDIVISION ONE OF THIS SECTION MAY BE AMENDED, OR A LOCAL LAW OR ORDI-
14 NANCE MAY BE ADOPTED TO PROVIDE, NOTWITHSTANDING SUBDIVISION FIVE OF
15 THIS SECTION, THAT AN APPLICATION FOR SUCH EXEMPTION MAY BE FILED WITH
16 THE ASSESSOR AFTER THE APPROPRIATE TAXABLE STATUS DATE BUT NOT LATER
17 THAN THE LAST DATE ON WHICH A PETITION WITH RESPECT TO COMPLAINTS OF
18 ASSESSMENT MAY BE FILED, WHERE FAILURE TO FILE A TIMELY APPLICATION
19 RESULTED FROM: (A) A DEATH OF THE APPLICANT'S SPOUSE, CHILD, PARENT,
20 BROTHER OR SISTER; OR (B) AN ILLNESS OF THE APPLICANT OR OF THE APPLI-
21 CANT'S SPOUSE, CHILD, PARENT, BROTHER OR SISTER, WHICH ACTUALLY PREVENTS
22 THE APPLICANT FROM FILING ON A TIMELY BASIS, AS CERTIFIED BY A LICENSED
23 PHYSICIAN. THE ASSESSOR SHALL APPROVE OR DENY SUCH APPLICATION AS IF IT
24 HAD BEEN FILED ON OR BEFORE THE TAXABLE STATUS DATE.

25 8. NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER
26 PROVISION OF LAW, A COUNTY WITH AN ANNUAL TAXABLE STATUS DATE OF JANUARY
27 FIRST OR JANUARY SECOND AND WITH A POPULATION OF ONE MILLION OR MORE,
28 MAY, AT ITS OPTION AND BY AMENDMENT OR ADOPTION OF A LOCAL LAW OR ORDI-
29 NANCE, AUTHORIZE ITS ASSESSOR TO ACCEPT APPLICATIONS FOR THE EXEMPTION
30 FROM REAL PROPERTY TAXES AUTHORIZED PURSUANT TO THIS SECTION ON A DATE
31 LATER THAN SUCH COUNTY'S STATUTORY DEADLINE DATE FOR RECEIVING APPLICA-
32 TIONS FOR SUCH EXEMPTION. ANY APPLICATION FILED LATER THAN SUCH STATUTO-
33 RY DEADLINE DATE WHICH IS IN COMPLIANCE WITH SUCH LOCAL LAW OR ORDINANCE
34 AMENDED OR ADOPTED PURSUANT TO THIS SUBDIVISION AND WHICH MEETS ALL
35 OTHER NECESSARY REQUIREMENTS FOR GRANTING THE EXEMPTION AUTHORIZED BY
36 THIS SECTION SHALL BE DEEMED TO HAVE BEEN TIMELY FILED PRIOR TO SUCH
37 STATUTORY DEADLINE DATE, AND ANY INDIVIDUAL OR INDIVIDUALS FOR WHOM SUCH
38 AN APPLICATION HAS BEEN FILED SHALL BE GRANTED SUCH EXEMPTION AND SHALL
39 RECEIVE SUCH EXEMPTION ON THE ASSESSMENT ROLLS PREPARED FOR SUCH COUNTY
40 ON THE BASIS OF THE TAXABLE STATUS DATE IMMEDIATELY PRECEDING THE DATE
41 SUCH APPLICATION WAS FILED.

42 9. NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER
43 PROVISION OF LAW, IN A CITY HAVING A POPULATION OF ONE MILLION OR MORE,
44 APPLICATIONS FOR THE EXEMPTION AUTHORIZED PURSUANT TO THIS SECTION SHALL
45 BE CONSIDERED TIMELY FILED IF THEY ARE FILED ON OR BEFORE THE FIFTEENTH
46 DAY OF MARCH OF THE APPROPRIATE YEAR.

47 10. (A) THE EXEMPTION GRANTED PURSUANT TO THIS SECTION SHALL REMAIN IN
48 EFFECT UNTIL DISCONTINUED IN THE MANNER PROVIDED IN THIS SECTION.

49 (B) THE ASSESSOR SHALL DISCONTINUE ANY EXEMPTION GRANTED PURSUANT TO
50 THIS SECTION IF IT APPEARS THAT: (I) THE PROPERTY MAY NOT BE THE PRIMARY
51 RESIDENCE OF THE OWNER OR OWNERS WHO APPLIED FOR THE EXEMPTION, (II)
52 TITLE TO THE PROPERTY HAS BEEN TRANSFERRED TO A NEW OWNER OR OWNERS, OR
53 (III) THE PROPERTY OTHERWISE MAY NO LONGER BE ELIGIBLE FOR THE
54 EXEMPTION.

55 (C) UPON DETERMINING THAT AN EXEMPTION GRANTED PURSUANT TO THIS
56 SECTION SHOULD BE DISCONTINUED, THE ASSESSOR SHALL MAIL A NOTICE SO

1 STATING TO THE OWNER OR OWNERS THEREOF AT THE TIME AND IN THE MANNER
2 PROVIDED BY SECTION FIVE HUNDRED TEN OF THIS CHAPTER. SUCH OWNER OR
3 OWNERS SHALL BE ENTITLED TO SEEK ADMINISTRATIVE AND JUDICIAL REVIEW OF
4 SUCH ACTION IN THE MANNER PROVIDED BY LAW, PROVIDED, THAT THE BURDEN
5 SHALL BE ON SUCH OWNER OR OWNERS TO ESTABLISH ELIGIBILITY FOR THE
6 EXEMPTION.

7 11. ANY CONVICTION OF HAVING MADE ANY WILFUL FALSE STATEMENT IN THE
8 APPLICATION FOR SUCH EXEMPTION, SHALL BE PUNISHABLE BY A FINE OF NOT
9 MORE THAN ONE HUNDRED DOLLARS AND SHALL DISQUALIFY THE APPLICANT OR
10 APPLICANTS FROM FURTHER EXEMPTION FOR A PERIOD OF FIVE YEARS.

11 12. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, THE
12 PROVISIONS OF THIS SECTION SHALL APPLY TO REAL PROPERTY IN WHICH A
13 PERSON OR PERSONS HOLD A LEGAL LIFE ESTATE OR WHICH IS HELD IN TRUST
14 SOLELY FOR THE BENEFIT OF A PERSON OR PERSONS IF SUCH PERSON OR PERSONS
15 WOULD OTHERWISE BE ELIGIBLE FOR A REAL PROPERTY TAX EXEMPTION, PURSUANT
16 TO SUBDIVISION ONE OF THIS SECTION, WERE SUCH PERSON OR PERSONS THE
17 OWNER OR OWNERS OF SUCH REAL PROPERTY.

18 S 2. This act shall take effect immediately.