

2818

2009-2010 Regular Sessions

I N S E N A T E

March 4, 2009

Introduced by Sen. HANNON -- 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 applications for the enhanced school tax relief exemption by senior citizens

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

1 Section 1. Paragraph (a) of subdivision 6 of section 425 of the real
2 property tax law, as added by section 1 of part B of chapter 389 of the
3 laws of 1997, is amended to read as follows:

4 (a) Generally. All owners of the property who primarily reside thereon
5 must jointly file an application for exemption with the assessor on or
6 before the appropriate taxable status date. Such application may be
7 filed by mail if it is enclosed in a postpaid envelope properly
8 addressed to the appropriate assessor, deposited in a post office or
9 official depository under the exclusive care of the United States postal
10 service, and postmarked by the United States postal service on or before
11 the applicable taxable status date. Each such application shall be made
12 on a form prescribed by the state board, which shall require the appli-
13 cant or applicants to agree to notify the assessor if their primary
14 residence changes while their property is receiving the exemption. THE
15 STATE BOARD SHALL ALSO PREPARE A SIMPLIFIED, SHORT FORM APPLICATION FOR
16 SENIOR CITIZENS WHO HAVE ELECTED NOT TO PARTICIPATE IN THE STAR INCOME
17 VERIFICATION PROGRAM, PURSUANT TO PARAGRAPH (B) OF SUBDIVISION NINE-B OF
18 THIS SECTION. The assessor may request that proof of residency be
19 submitted with the application.

20 S 2. Paragraph (b) of subdivision 9-b of section 425 of the real prop-
21 erty tax law, as amended by chapter 742 of the laws of 2005, is amended
22 to read as follows:

23 (b) In the case of persons who have not elected to participate in the
24 STAR income verification program, the enhanced exemption shall apply for
25 a term of one year. To continue receiving such enhanced exemption, a

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

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1 SIMPLIFIED, SHORT FORM renewal application must be filed annually with
2 the assessor on or before the applicable taxable status date on a form
3 prescribed by the state board. Provided, however, that if a renewal
4 application is not so filed, the assessor shall discontinue the enhanced
5 exemption but shall grant the basic exemption, subject to the provisions
6 of subdivision eleven of this section.

7 S 3. This act shall take effect immediately.