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

3467

2009-2010 Regular Sessions

I N S E N A T E

March 19, 2009

Introduced by Sens. MORAHAN, FARLEY, HANNON, LARKIN, SEWARD -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to establishing an appeal procedure for individuals who fail to file for a STAR exemption

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

Section 1. Subdivision 6 of section 425 of the real property tax law is amended by adding a new paragraph (b-2) to read as follows:

(B-2) APPEAL PROCEDURE FOR INDIVIDUALS FAILING TO FILE AFTER THE DEADLINE. INDIVIDUALS WHO FAIL TO FILE WITHIN THE DEADLINE FOR THE EXEMPTION ESTABLISHED BY THIS SECTION, MAY APPEAL TO THE BOARD OF ASSESSMENT REVIEW FOR RETROACTIVE RELIEF. SUCH INDIVIDUALS MUST SHOW A LEGITIMATE, GOOD CAUSE REASON AS TO WHY THEY MISSED THE DEADLINE TO FILE. IF LEGITIMATE, GOOD CAUSE IS SHOWN, THE ASSESSMENT REVIEW BOARD SHALL GRANT THE PROPER STAR OR ENHANCED STAR EXEMPTION FOR THE MISSED DEADLINE. THE OFFICE OF REAL PROPERTY SERVICES SHALL PROMULGATE RULES AND REGULATIONS FOR THE ESTABLISHMENT OF THIS APPEAL PROCESS BY JULY FIRST, TWO THOUSAND ELEVEN.

S 2. This act shall take effect July 1, 2011; provided, however, that the office of real property services is authorized to promulgate any and all rules and regulations and take any other measures necessary to implement this act on its effective date, on or before such date.

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

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