

7857

I N   S E N A T E

May 18, 2010

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Introduced by Sen. VALESKY -- 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 capping real property assessments for person sixty-five years of age or older in the county of Onondaga

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-g to read as follows:  
3     S 467-G. EXEMPTION FOR HOMEOWNERS SIXTY-FIVE YEARS OF AGE AND OLDER IN  
4     THE COUNTY OF ONONDAGA. 1. REAL PROPERTY OWNED IN THE COUNTY OF ONONDAGA  
5     BY ONE OR MORE PERSONS, EACH OF WHOM IS SIXTY-FIVE YEARS OF AGE OR OVER,  
6     OR REAL PROPERTY OWNED BY HUSBAND AND WIFE, ONE OF WHOM IS SIXTY-FIVE  
7     YEARS OF AGE OR OVER, SHALL BE ELIGIBLE, UPON APPLICATION THEREFOR, TO  
8     HAVE THE ASSESSMENT FOR SUCH REAL PROPERTY CAPPED AT THE ASSESSMENT USED  
9     IN THE YEAR PRIOR TO THE YEAR IN WHICH THIS SECTION TAKES EFFECT OR IN  
10    THE YEAR PRIOR TO THE YEAR IN WHICH SUCH OWNERSHIP INTEREST IS ACQUIRED,  
11    WHICHEVER YEAR IS LATER. APPLICATION SHALL BE MADE TO THE APPROPRIATE  
12    LOCAL ASSESSOR'S OFFICE, PROVIDED THE GOVERNING BOARD OF SUCH LOCAL  
13    ASSESSOR, AFTER PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOL-  
14    UTION PROVIDING THEREFOR.  
15    2. A. IF SUCH EXEMPTION IS ADOPTED, THE LOCAL ASSESSOR SHALL NOTIFY,  
16    OR CAUSE TO BE NOTIFIED, EACH PERSON OWNING RESIDENTIAL REAL PROPERTY IN  
17    THE COUNTY OF ONONDAGA. THE PROVISIONS OF THIS SUBDIVISION MAY BE MET BY  
18    A NOTICE SENT TO SUCH PERSONS IN SUBSTANTIALLY THE FOLLOWING FORM:  
19    "RESIDENTIAL REAL PROPERTY IN THE COUNTY OF ONONDAGA MAY QUALIFY FOR A  
20    PARTIAL EXEMPTION FROM TAXES. TO RECEIVE SUCH EXEMPTION, QUALIFYING  
21    OWNERS MUST FILE AN APPLICATION WITH THEIR LOCAL ASSESSOR ON OR BEFORE  
22    THE APPLICABLE TAXABLE STATUS DATE. FOR FURTHER INFORMATION, PLEASE  
23    CONTACT YOUR LOCAL ASSESSOR."  
24    B. IN THE CASE OF A PARCEL WHICH IS GRANTED THIS EXEMPTION ON THE  
25    PRECEDING ASSESSMENT ROLL, THE ASSESSOR SHALL CAUSE A NOTICE, IN THE  
26    FORM OF A POSTCARD, TO BE MAILED TO THE OWNER OR OWNERS ANNUALLY, AT  
27    LEAST SIXTY DAYS BEFORE THE APPROPRIATE TAXABLE STATUS DATE. EACH SUCH

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

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1 NOTICE SHALL BE MAILED WITHOUT RESTRICTIONS UPON FORWARDING OR DELIVERY,  
2 AND SHALL CONTAIN, IN LANGUAGES PRESCRIBED BY THE STATE BOARD:

3 (I) A STATEMENT TO THE EFFECT THAT TO CONTINUE RECEIVING THE  
4 EXEMPTION, THE OWNER OR OWNERS SHALL CONTINUE TO SATISFY THE APPLICABLE  
5 RESIDENCY AND OWNERSHIP REQUIREMENTS, FOLLOWED BY A SUMMARY OF THOSE  
6 REQUIREMENTS;

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

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

15 C. A SENIOR CITIZEN ELIGIBLE FOR THE EXEMPTION MAY REQUEST THAT A  
16 NOTICE BE SENT TO AN ADULT THIRD PARTY. SUCH REQUEST SHALL BE MADE ON A  
17 FORM PRESCRIBED BY THE STATE BOARD AND SHALL BE SUBMITTED TO THE ASSES-  
18 SOR OF THE ASSESSING UNIT IN WHICH THE ELIGIBLE TAXPAYER RESIDES NO  
19 LATER THAN SIXTY DAYS BEFORE THE FIRST TAXABLE STATUS DATE TO WHICH IT  
20 IS TO APPLY. SUCH FORM SHALL PROVIDE A SECTION WHEREBY THE DESIGNATED  
21 THIRD PARTY SHALL CONSENT TO SUCH DESIGNATION. SUCH REQUEST SHALL BE  
22 EFFECTIVE UPON RECEIPT BY THE ASSESSOR. THE ASSESSOR SHALL MAINTAIN A  
23 LIST OF ALL ELIGIBLE PROPERTY OWNERS WHO HAVE REQUESTED NOTICES PURSU-  
24 ANT TO THIS PARAGRAPH.

25 S 2. This act shall take effect on the sixtieth day after it shall  
26 have become a law.