

2816

2009-2010 Regular Sessions

I N   S E N A T E

March 4, 2009

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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 eliminating the requirement to annually reapply to the exemption granted to persons sixty-five years of age or over

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

1     Section 1. Subdivision 6 of section 467 of the real property tax law,  
2     as amended by chapter 395 of the laws of 1989, and paragraphs (b) and  
3     (c) as amended by chapter 471 of the laws of 1990, is amended to read as  
4     follows:  
5     6. (a) [At least sixty days prior to the appropriate taxable status  
6     date, the assessing authority shall mail to each person who was granted  
7     exemption pursuant to this section on the latest completed assessment  
8     roll an application form and a notice that such application must be  
9     filed on or before taxable status date and be approved in order for the  
10    exemption to be granted.] The assessing authority shall, within three  
11    days of the completion and filing of the tentative assessment roll,  
12    notify by mail any applicant who has included with his OR HER applica-  
13    tion at least one self-addressed, pre-paid envelope, of the approval or  
14    denial of the application; provided, however, that the assessing author-  
15    ity shall, upon the receipt and filing of the application, send by mail  
16    notification of receipt to any applicant who has included two of such  
17    envelopes with the application. Where an applicant is entitled to a  
18    notice of denial pursuant to this subdivision, such notice shall be on a  
19    form prescribed by the state board and shall state the reasons for such  
20    denial and shall further state that the applicant may have such determi-  
21    nation reviewed in the manner provided by law. Failure to mail any such  
22    application form or notices or the failure of such person to receive any  
23    of the same shall not prevent the levy, collection and enforcement of  
24    the payment of the taxes on property owned by such person.

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

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1 (b) Except in cities of one million or more, WHERE any person [who]  
2 has been granted exemption pursuant to this section on [five (5) consec-  
3 utive] A PRIOR completed assessment [rolls] ROLL, including any [years]  
4 YEAR when the exemption was granted to a property owned by a husband  
5 and/or wife while both resided in such property, [shall not be subject  
6 to the requirements set forth in paragraph (a) of this subdivision]  
7 provided the governing board of the municipality in which said property  
8 is situated after public hearing adopts a local law, ordinance or resol-  
9 ution providing therefor [however said person shall be mailed an appli-  
10 cation form and a notice informing him of his rights. Such], SUCH  
11 exemption shall be automatically granted on each subsequent assessment  
12 roll. Provided, however, that when tax payment is made by such person a  
13 sworn affidavit must be included with such payment which shall state  
14 that such person continues to be eligible for such exemption. Such affi-  
15 davit shall be on a form prescribed by the state board. If such affida-  
16 vit is not included with the tax payment, the collecting officer shall  
17 proceed pursuant to section five hundred fifty-one-a of this chapter.

18 (c) In cities of one million or more, any person who has been granted  
19 exemption pursuant to this section shall file the completed application  
20 with the appropriate assessing authority every twenty-four months from  
21 the date such exemption was granted [without the necessity of having  
22 been granted exemption pursuant to this section on five (5) consecutive  
23 completed assessment rolls including any years when the exemption was  
24 granted to a property owned by a husband and/or wife while both resided  
25 in such property].

26 S 2. This act shall take effect immediately and shall apply to tax  
27 rolls completed on or after such date; provided that any municipal  
28 corporation may elect, by local law, ordinance or resolution, to make  
29 the provisions of this act effective and in full force and effect in  
30 such municipal corporation on and after August 7, 1997.