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

7857

I N S E N A T E

May 18, 2010

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:

Section 1. The real property tax law is amended by adding a new section 467-g to read as follows:

S 467-G. EXEMPTION FOR HOMEOWNERS SIXTY-FIVE YEARS OF AGE AND OLDER IN THE COUNTY OF ONONDAGA. 1. REAL PROPERTY OWNED IN THE COUNTY OF ONONDAGA BY ONE OR MORE PERSONS, EACH OF WHOM IS SIXTY-FIVE YEARS OF AGE OR OVER, OR REAL PROPERTY OWNED BY HUSBAND AND WIFE, ONE OF WHOM IS SIXTY-FIVE YEARS OF AGE OR OVER, SHALL BE ELIGIBLE, UPON APPLICATION THEREFOR, TO HAVE THE ASSESSMENT FOR SUCH REAL PROPERTY CAPPED AT THE ASSESSMENT USED IN THE YEAR PRIOR TO THE YEAR IN WHICH THIS SECTION TAKES EFFECT OR IN THE YEAR PRIOR TO THE YEAR IN WHICH SUCH OWNERSHIP INTEREST IS ACQUIRED, WHICHEVER YEAR IS LATER. APPLICATION SHALL BE MADE TO THE APPROPRIATE LOCAL ASSESSOR'S OFFICE, PROVIDED THE GOVERNING BOARD OF SUCH LOCAL ASSESSOR, AFTER PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

2. A. IF SUCH EXEMPTION IS ADOPTED, THE LOCAL ASSESSOR SHALL NOTIFY, OR CAUSE TO BE NOTIFIED, EACH PERSON OWNING RESIDENTIAL REAL PROPERTY IN THE COUNTY OF ONONDAGA. THE PROVISIONS OF THIS SUBDIVISION MAY BE MET BY A NOTICE SENT TO SUCH PERSONS IN SUBSTANTIALLY THE FOLLOWING FORM: "RESIDENTIAL REAL PROPERTY IN THE COUNTY OF ONONDAGA MAY QUALIFY FOR A PARTIAL EXEMPTION FROM TAXES. TO RECEIVE SUCH EXEMPTION, QUALIFYING OWNERS MUST FILE AN APPLICATION WITH THEIR LOCAL ASSESSOR ON OR BEFORE THE APPLICABLE TAXABLE STATUS DATE. FOR FURTHER INFORMATION, PLEASE CONTACT YOUR LOCAL ASSESSOR."

B. IN THE CASE OF A PARCEL WHICH IS GRANTED THIS EXEMPTION ON THE PRECEDING ASSESSMENT ROLL, THE ASSESSOR SHALL CAUSE A NOTICE, IN THE FORM OF A POSTCARD, TO BE MAILED TO THE OWNER OR OWNERS ANNUALLY, AT 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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NOTICE SHALL BE MAILED WITHOUT RESTRICTIONS UPON FORWARDING OR DELIVERY, AND SHALL CONTAIN, IN LANGUAGES PRESCRIBED BY THE STATE BOARD:

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

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

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

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

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