

4366

2011-2012 Regular Sessions

I N A S S E M B L Y

February 3, 2011

Introduced by M. of A. PERRY -- Multi-Sponsored by -- M. of A. GALEF,
MENG, PHEFFER, TOWNS -- read once and referred to the Committee on
Aging

AN ACT to amend the real property tax law, in relation to exemption from
rental increases and abatement of real property taxes on certain types
of housing occupied by low income senior citizens

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

1 Section 1. Subdivision 4 of section 467-b of the real property tax
2 law, as amended by chapter 651 of the laws of 1988, is amended to read
3 as follows:
4 4. A. The head of the household must apply every two years to the
5 appropriate rent control agency or administrative agency for a tax
6 abatement certificate on a form prescribed by said agency. ANY HEAD OF
7 HOUSEHOLD THAT HAS BEEN ISSUED A TAX ABATEMENT CERTIFICATE PURSUANT TO
8 THIS SECTION FOR FIVE CONSECUTIVE YEARS, SHALL NOT BE REQUIRED TO FILE
9 EVERY TWO YEARS FOR A TAX ABATEMENT CERTIFICATE, PROVIDED THAT THE
10 GOVERNING BOARD OF THE MUNICIPALITY IN WHICH THE ELIGIBLE INDIVIDUAL
11 RESIDES, AFTER PUBLIC HEARING ADOPTS A LOCAL LAW, ORDINANCE OR RESOL-
12 UTION PROVIDING THEREFOR THAT SAID PERSON SHALL BE MAILED AN APPLICATION
13 FORM AND A NOTICE INFORMING THEM OF THEIR RIGHTS. PROVIDED HOWEVER,
14 THAT WHEN THE APPLICATION FORM IS COMPLETED A SWORN AFFIDAVIT MUST BE
15 INCLUDED AND SHALL STATE THAT SUCH PERSON CONTINUES TO BE ELIGIBLE FOR
16 THE TAX ABATEMENT. SUCH AFFIDAVIT SHALL BE ON A FORM PRESCRIBED BY THE
17 DIVISION OF HOUSING AND COMMUNITY RENEWAL. A tax abatement certificate
18 setting forth an amount not in excess of the increase in maximum rent or
19 legal regulated rent for the taxable period or such other amount as
20 shall be determined under subdivision three of this section shall be
21 issued by said agency to each head of the household who is found to be
22 eligible under this section on or before the last date prescribed by law
23 for the payment of the taxes or the first installment thereof of any

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

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1 municipal corporation which has granted an abatement of taxes. Copies
2 of such certificate shall be issued to the owner of the real property
3 containing the dwelling unit of the head of the household and to the
4 collecting officer charged with the duty of collecting the taxes of each
5 municipal corporation which has granted the abatement of taxes author-
6 ized by this section.

7 B. ANY CONVICTION OF MAKING A PUNISHABLE FALSE WRITTEN STATEMENT IN
8 THE APPLICATION FOR SUCH EXEMPTION OR IN FAILING TO NOTIFY THE APPROPRI-
9 ATE RENT CONTROL AGENCY OR ADMINISTRATIVE AGENCY OF ANY CHANGE OF
10 CIRCUMSTANCES WHICH WOULD RENDER SUCH RENTER OR RENTERS INELIGIBLE FOR
11 SUCH AN EXEMPTION AFTER BEING DEEMED ELIGIBLE FOR FIVE CONSECUTIVE YEARS
12 FOR WHICH AN EXEMPTION HAS BEEN GRANTED, SHALL BE PUNISHABLE BY A FINE
13 OF NOT MORE THAN ONE HUNDRED DOLLARS AND SHALL DISQUALIFY THE APPLICANT
14 OR APPLICANTS FROM FURTHER EXEMPTION FOR A PERIOD OF FIVE YEARS.

15 S 2. Subdivision 4 of section 467-c of the real property tax law, as
16 added by chapter 208 of the laws of 1975, is amended to read as follows:

17 4. A. Any such local law or ordinance may provide that the eligible
18 head of the household shall apply annually to the supervising agency for
19 a rent increase exemption order/tax abatement certificate on a form to
20 be prescribed and made available by the supervising agency. ANY HEAD OF
21 HOUSEHOLD THAT HAS BEEN ISSUED A TAX ABATEMENT CERTIFICATE PURSUANT TO
22 THIS SECTION FOR FIVE CONSECUTIVE YEARS, SHALL NOT BE REQUIRED TO FILE
23 EVERY TWO YEARS FOR A TAX ABATEMENT CERTIFICATE, PROVIDED THAT THE
24 GOVERNING BOARD OF THE MUNICIPALITY IN WHICH THE ELIGIBLE INDIVIDUAL
25 RESIDES, AFTER PUBLIC HEARING ADOPTS A LOCAL LAW, ORDINANCE OR RESOL-
26 UTION PROVIDING THEREFOR THAT SAID PERSON SHALL BE MAILED AN APPLICATION
27 FORM AND A NOTICE INFORMING THEM OF THEIR RIGHTS. PROVIDED HOWEVER,
28 THAT WHEN THE APPLICATION FORM IS COMPLETED A SWORN AFFIDAVIT MUST BE
29 INCLUDED AND SHALL STATE THAT SUCH PERSON CONTINUES TO BE ELIGIBLE FOR
30 THE TAX ABATEMENT. SUCH AFFIDAVIT SHALL BE ON A FORM PRESCRIBED BY THE
31 DIVISION OF HOUSING AND COMMUNITY RENEWAL. The supervising agency shall
32 approve or disapprove applications and, if it approves, shall issue a
33 rent increase exemption order/tax abatement certificate. Copies of such
34 order/certificate shall be issued to the housing company managing the
35 dwelling unit of the eligible head of the household, to the eligible
36 head of the household and to the collecting officer charged with the
37 duty of collecting the taxes of the municipality.

38 B. ANY SUCH LOCAL LAW OR ORDINANCE MAY PROVIDE THAT FAILURE TO NOTIFY
39 THE APPROPRIATE RENT CONTROL AGENCY OR ADMINISTRATIVE AGENCY OF ANY
40 CHANGE OF CIRCUMSTANCES WHICH WOULD RENDER SUCH RENTER OR RENTERS INELI-
41 GIBLE FOR SUCH AN EXEMPTION AFTER BEING DEEMED ELIGIBLE FOR FIVE CONSEC-
42 UITIVE YEARS FOR WHICH AN EXEMPTION HAS BEEN GRANTED, SHALL BE PUNISHABLE
43 BY A FINE OF NOT MORE THAN ONE HUNDRED DOLLARS AND SHALL DISQUALIFY THE
44 APPLICANT OR APPLICANTS FROM FURTHER EXEMPTION FOR A PERIOD OF FIVE
45 YEARS.

46 S 3. This act shall take effect immediately; provided, however, that
47 the amendment to subdivision 4 of section 467-b of the real property tax
48 law made by section one of this act shall not affect the expiration of
49 such section and shall be deemed to expire therewith.