

7225

2011-2012 Regular Sessions

I N   A S S E M B L Y

April 19, 2011

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Introduced by M. of A. LAVINE -- read once and referred to the Committee  
on Aging

AN ACT to amend the real property tax law, in relation to applications  
for the enhanced school tax relief exemption by senior citizens

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

1     Section 1. Paragraph (a) of subdivision 6 of section 425 of the real  
2 property tax law, as amended by chapter 6 of the laws of 2010 and as  
3 further amended by section 1 of part W of chapter 56 of the laws of  
4 2010, is amended to read as follows:  
5     (a) Generally. All owners of the property who primarily reside thereon  
6 must jointly file an application for exemption with the assessor on or  
7 before the appropriate taxable status date. Such application may be  
8 filed by mail if it is enclosed in a postpaid envelope properly  
9 addressed to the appropriate assessor, deposited in a post office or  
10 official depository under the exclusive care of the United States postal  
11 service, and postmarked by the United States postal service on or before  
12 the applicable taxable status date. Each such application shall be made  
13 on a form prescribed by the commissioner, which shall require the appli-  
14 cant or applicants to agree to notify the assessor if their primary  
15 residence changes while their property is receiving the exemption. THE  
16 STATE BOARD SHALL ALSO PREPARE A SIMPLIFIED, SHORT FORM APPLICATION FOR  
17 SENIOR CITIZENS WHO HAVE ELECTED NOT TO PARTICIPATE IN THE STAR INCOME  
18 VERIFICATION PROGRAM, PURSUANT TO PARAGRAPH (B) OF SUBDIVISION NINE-B OF  
19 THIS SECTION. The assessor may request that proof of residency be  
20 submitted with the application. If the applicant requests a receipt from  
21 the assessor as proof of submission of the application, the assessor  
22 shall provide such receipt. If such request is made by other than  
23 personal request, the applicant shall provide the assessor with a self-  
24 addressed postpaid envelope in which to mail the receipt.

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

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1 S 2. Paragraph (b) of subdivision 9-b of section 425 of the real prop-  
2 erty tax law, as amended by chapter 742 of the laws of 2005 and as  
3 further amended by section 1 of part W of chapter 56 of the laws of  
4 2010, is amended to read as follows:  
5 (b) In the case of persons who have not elected to participate in the  
6 STAR income verification program, the enhanced exemption shall apply for  
7 a term of one year. To continue receiving such enhanced exemption, a  
8 SIMPLIFIED, SHORT FORM renewal application must be filed annually with  
9 the assessor on or before the applicable taxable status date on a form  
10 prescribed by the commissioner. Provided, however, that if a renewal  
11 application is not so filed, the assessor shall discontinue the enhanced  
12 exemption but shall grant the basic exemption, subject to the provisions  
13 of subdivision eleven of this section.  
14 S 3. This act shall take effect immediately.