

451--A

2013-2014 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 9, 2013

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Introduced by M. of A. DINOWITZ, BROOK-KRASNY, JAFFEE -- Multi-Sponsored by -- M. of A. ARROYO, BOYLAND, ROBINSON -- read once and referred to the Committee on Aging -- recommitted to the Committee on Aging in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to a notice of exemption for senior citizens

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

1     Section 1. Subdivision 4 of section 467 of the real property tax law,  
2     as amended by chapter 406 of the laws of 1995, is amended to read as  
3     follows:  
4     4. Every municipal corporation in which such real property is located  
5     shall notify, or cause to be notified, each person owning residential  
6     real property in such municipal corporation of the provisions of this  
7     section. The provisions of this subdivision may be met by a notice or  
8     legend sent on or with each tax bill to such persons reading "You may be  
9     eligible for senior citizen tax exemptions. Senior citizens have until  
10    month....., day....., year....., to apply for such exemptions.  
11    For information please call or write....," followed by the name, tele-  
12    phone number and/or address of a person or department selected by the  
13    municipal corporation to explain the provisions of this section. Each  
14    cooperative apartment corporation shall notify each tenant-stockholder  
15    thereof in residence of such provisions as set forth herein. Failure to  
16    notify, or cause to be notified any person who is in fact, eligible to  
17    receive the exemption provided by this section or the failure of such  
18    person to receive the same shall not prevent the levy, collection and  
19    enforcement of the payment of the taxes on property owned by such

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

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1 person. A SECOND COPY OF THE NOTICE REQUIRED BY THIS SUBDIVISION SHALL  
2 BE SENT THIRTY DAYS PRIOR TO THE FILING DEADLINE.

3 S 2. Subdivision 5-b of section 467 of the real property tax law, as  
4 added by chapter 571 of the laws of 1996, is amended to read as follows:

5 5-b. Notwithstanding the provisions of this section or any other  
6 provision of law, a [county with an annual taxable status date of Janu-  
7 ary first or January second and with a population of one million or  
8 more,] MUNICIPALITY may, at its option and by amendment or adoption of a  
9 local law or ordinance, authorize its assessor to accept applications  
10 for the exemption from real property taxes authorized pursuant to this  
11 section on a date later than such [county's] MUNICIPALITY'S statutory  
12 deadline date for receiving applications for such exemption. Any appli-  
13 cation filed later than such statutory deadline date which is in compli-  
14 ance with such local law or ordinance amended or adopted pursuant to  
15 this subdivision and which meets all other necessary requirements for  
16 granting the exemption authorized by this section shall be deemed to  
17 have been timely filed prior to such statutory deadline date, and any  
18 individual or individuals for whom such an application has been filed  
19 shall be granted such exemption and shall receive such exemption on the  
20 assessment [roles] ROLLS prepared for such [county] MUNICIPALITY on the  
21 basis of the taxable status date immediately preceding the date such  
22 application was filed.

23 S 3. This act shall take effect immediately, provided that section two  
24 of this act shall apply to the 2013-2014 tax assessment rolls if an  
25 application for exemption is filed within 60 days of such effective  
26 date.