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

4829

2013-2014 Regular Sessions

I N A S S E M B L Y

February 11, 2013

Introduced by M. of A. PERRY -- Multi-Sponsored by -- M. of A. GALEF -- 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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision 4 of section 467-b of the real property tax law, as amended by chapter 651 of the laws of 1988, is amended to read as follows:

4. A. The head of the household must apply every two years to the appropriate rent control agency or administrative agency for a tax abatement certificate on a form prescribed by said agency. ANY HEAD OF HOUSEHOLD THAT HAS BEEN ISSUED A TAX ABATEMENT CERTIFICATE PURSUANT TO THIS SECTION FOR FIVE CONSECUTIVE YEARS, SHALL NOT BE REQUIRED TO FILE EVERY TWO YEARS FOR A TAX ABATEMENT CERTIFICATE, PROVIDED THAT THE GOVERNING BOARD OF THE MUNICIPALITY IN WHICH THE ELIGIBLE INDIVIDUAL RESIDES, AFTER PUBLIC HEARING ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR THAT SAID PERSON SHALL BE MAILED AN APPLICATION FORM AND A NOTICE INFORMING THEM OF THEIR RIGHTS. PROVIDED HOWEVER, THAT WHEN THE APPLICATION FORM IS COMPLETED A SWORN AFFIDAVIT MUST BE INCLUDED AND SHALL STATE THAT SUCH PERSON CONTINUES TO BE ELIGIBLE FOR THE TAX ABATEMENT. SUCH AFFIDAVIT SHALL BE ON A FORM PRESCRIBED BY THE DIVISION OF HOUSING AND COMMUNITY RENEWAL. A tax abatement certificate setting forth an amount not in excess of the increase in maximum rent or legal regulated rent for the taxable period or such other amount as shall be determined under subdivision three of this section shall be issued by said agency to each head of the household who is found to be eligible under this section on or before the last date prescribed by law for the payment of the taxes or the first installment thereof of any municipal corporation which has granted an abatement of taxes. Copies

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

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of such certificate shall be issued to the owner of the real property containing the dwelling unit of the head of the household and to the collecting officer charged with the duty of collecting the taxes of each municipal corporation which has granted the abatement of taxes authorized by this section.

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

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

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

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

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