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

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2013-2014 Regular Sessions

I N A S S E M B L Y

February 28, 2013

Introduced by M. of A. GABRYSZAK, ABBATE, DenDEKKER, MAISEL, BARRON, COLTON, HOOPER, MALLIOTAKIS -- Multi-Sponsored by -- M. of A. GUNTHER, SCHIMEL, WEISENBERG -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to providing a real property tax cap for certain retired senior citizens

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. REAL PROPERTY TAX CAP FOR CERTAIN RETIRED SENIOR CITIZENS. 1. (A) REAL PROPERTY OWNED BY ONE OR MORE QUALIFYING INDIVIDUALS, EACH OF WHOM IS SIXTY-FIVE YEARS OF AGE OR OVER, OR REAL PROPERTY OWNED BY HUSBAND AND WIFE OR BY SIBLINGS, ONE OF WHOM IS SIXTY-FIVE YEARS OF AGE OR OVER SHALL BE SUBJECT TO REAL PROPERTY TAXATION BY A MUNICIPAL CORPORATION IN WHICH SUCH PROPERTY IS LOCATED PURSUANT TO THE PROVISIONS OF THIS SECTION, PROVIDED THE GOVERNING BOARD OF SUCH MUNICIPALITY, AFTER PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

(B) FOR THE PURPOSES OF THIS SECTION, SIBLING SHALL MEAN A BROTHER OR A SISTER, WHETHER RELATED THROUGH HALF BLOOD, WHOLE BLOOD OR ADOPTION.

(C) FOR THE PURPOSES OF THIS SECTION A QUALIFYING INDIVIDUAL SHALL BE A PERSON WHO:

(I) IS AT LEAST SIXTY-FIVE YEARS OF AGE OR OLDER;

(II) IS RETIRED; AND

(III) HAS A FIXED ANNUAL COMBINED HOUSEHOLD INCOME WHICH IS DETERMINED TO BE AT OR BELOW THE LEVEL SET FORTH IN SUBDIVISION THREE OF THIS SECTION.

(D) THE REAL PROPERTY TAX BENEFITS PROVIDED BY THIS SECTION, ONCE GRANTED, SHALL NOT BE RESCINDED BY ANY MUNICIPAL CORPORATION SOLELY BECAUSE OF THE DEATH OF THE OLDER SPOUSE SO LONG AS THE SURVIVING SPOUSE IS AT LEAST SIXTY-TWO YEARS OF AGE AND OTHERWISE QUALIFIES UNDER THIS SECTION.

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

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(E) A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO THIS SECTION SHALL PROVIDE THAT REAL PROPERTY OWNED BY ONE OR MORE QUALIFYING INDIVIDUALS SHALL BE SUBJECT TO TAXATION AT THE SAME ANNUAL RATE AND ASSESSMENT VALUE WHICH SUCH PROPERTY WAS SUBJECT TO AS OF THE DATE OF RETIREMENT OF THE QUALIFYING OWNER, PROVIDED THAT SUCH DATE SHALL BE THE LATEST DATE OF RETIREMENT OF EITHER OWNER OR THE EFFECTIVE DATE OF THIS SECTION WHERE SUCH DATE OCCURRED PRIOR TO SUCH EFFECTIVE DATE, AND THAT SUCH ASSESSMENT AND RATE SHALL NOT INCREASE WHERE THE REQUIREMENTS OF THIS SECTION ARE MET.

2. THE PROVISIONS OF THIS SECTION SHALL NOT APPLY IN THE CASE OF REAL PROPERTY WHERE A CHILD RESIDES IF SUCH CHILD ATTENDS A PUBLIC SCHOOL OF ELEMENTARY OR SECONDARY EDUCATION, UNLESS THE GOVERNING BOARD OF THE SCHOOL DISTRICT IN WHICH THE PROPERTY IS LOCATED, AFTER PUBLIC HEARING, ADOPTS A RESOLUTION PROVIDING FOR SUCH EXEMPTION; PROVIDED THAT ANY SUCH RESOLUTION SHALL CONDITION SUCH EXEMPTION UPON SATISFACTORY PROOF THAT THE CHILD WAS NOT BROUGHT INTO THE RESIDENCE IN WHOLE OR IN SUBSTANTIAL PART FOR THE PURPOSE OF ATTENDING A PARTICULAR SCHOOL WITHIN THE DISTRICT. THE PROCEDURE FOR SUCH HEARING AND RESOLUTION MUST BE CONDUCTED SEPARATELY FROM THE PROCEDURE FOR ANY HEARING AND LOCAL LAW, ORDINANCE OR RESOLUTION CONDUCTED PURSUANT TO PARAGRAPH (A) OF SUBDIVISION ONE OF THIS SECTION.

3. REAL PROPERTY OWNED BY QUALIFYING INDIVIDUALS SHALL BE ELIGIBLE UNDER THIS SECTION WHERE:

(A) THE INCOME OF THE OWNER OR THE COMBINED INCOME OF THE OWNERS OF THE PROPERTY FOR THE INCOME TAX YEAR IMMEDIATELY PRECEDING THE DATE OF MAKING APPLICATION UNDER THIS SECTION IS AT OR BELOW THREE HUNDRED PERCENT OF THE POVERTY GUIDELINES UPDATED PERIODICALLY IN THE FEDERAL REGISTER BY THE U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES UNDER THE AUTHORITY OF 42 U.S.C. 9902(2). INCOME TAX YEAR SHALL MEAN THE TWELVE MONTH PERIOD FOR WHICH THE OWNER OR OWNERS FILED A FEDERAL PERSONAL INCOME TAX RETURN, OR IF NO SUCH RETURN IS FILED, THE CALENDAR YEAR. WHERE TITLE IS VESTED IN EITHER THE HUSBAND OR THE WIFE, THEIR COMBINED INCOME MAY NOT EXCEED SUCH SUM, EXCEPT WHERE THE HUSBAND OR WIFE, OR EX-HUSBAND OR EX-WIFE IS ABSENT FROM THE PROPERTY AS PROVIDED IN SUBPARAGRAPH (II) OF PARAGRAPH (D) OF THIS SUBDIVISION, THEN ONLY THE INCOME OF THE SPOUSE OR EX-SPOUSE RESIDING ON THE PROPERTY SHALL BE CONSIDERED AND MAY NOT EXCEED SUCH SUM. SUCH INCOME SHALL INCLUDE SOCIAL SECURITY AND RETIREMENT BENEFITS, INTEREST, DIVIDENDS, TOTAL GAIN FROM THE SALE OR EXCHANGE OF A CAPITAL ASSET WHICH MAY BE OFFSET BY A LOSS FROM THE SALE OR EXCHANGE OF A CAPITAL ASSET IN THE SAME INCOME TAX YEAR, NET RENTAL INCOME, SALARY OR EARNINGS, AND NET INCOME FROM SELF-EMPLOYMENT, BUT SHALL NOT INCLUDE A RETURN OF CAPITAL, GIFTS, INHERITANCES, PAYMENTS MADE TO INDIVIDUALS BECAUSE OF THEIR STATUS AS VICTIMS OF NAZI PERSECUTION, AS DEFINED IN P.L. 103-286 OR MONIES EARNED THROUGH EMPLOYMENT IN THE FEDERAL FOSTER GRANDPARENT PROGRAM AND ANY SUCH INCOME SHALL BE OFFSET BY ALL MEDICAL AND PRESCRIPTION DRUG EXPENSES ACTUALLY PAID WHICH WERE NOT REIMBURSED OR PAID FOR BY INSURANCE, IF THE GOVERNING BOARD OF A MUNICIPALITY, AFTER A PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR. THE PROVISIONS OF THIS PARAGRAPH NOTWITHSTANDING, SUCH INCOME SHALL NOT INCLUDE VETERANS DISABILITY COMPENSATION, AS DEFINED IN TITLE 38 OF THE UNITED STATES CODE PROVIDED THE GOVERNING BOARD OF SUCH MUNICIPALITY, AFTER PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR. IN COMPUTING NET RENTAL INCOME AND NET INCOME FROM SELF-EMPLOYMENT NO DEPRECIATION DEDUCTION SHALL BE ALLOWED FOR THE EXHAUSTION, WEAR AND TEAR OF REAL OR PERSONAL PROPERTY HELD FOR THE PRODUCTION OF INCOME;

(B) THE TITLE OF THE PROPERTY SHALL HAVE BEEN VESTED IN THE OWNER OR ONE OF THE OWNERS OF THE PROPERTY FOR AT LEAST SIXTY CONSECUTIVE MONTHS PRIOR TO THE DATE OF MAKING APPLICATION UNDER THIS SECTION, PROVIDED, HOWEVER, THAT IN THE EVENT OF THE DEATH OF EITHER A HUSBAND OR WIFE IN WHOSE NAME TITLE OF THE PROPERTY SHALL HAVE BEEN VESTED AT THE TIME OF DEATH AND THEN BECOMES VESTED SOLELY IN THE SURVIVOR BY VIRTUE OF DEVISE BY OR DESCENT FROM THE DECEASED HUSBAND OR WIFE, THE TIME OF OWNERSHIP OF THE PROPERTY BY THE DECEASED HUSBAND OR WIFE SHALL BE DEEMED ALSO A TIME OF OWNERSHIP BY THE SURVIVOR AND SUCH OWNERSHIP SHALL BE DEEMED CONTINUOUS FOR THE PURPOSES OF COMPUTING SUCH PERIOD OF TWELVE CONSECUTIVE MONTHS. IN THE EVENT OF A TRANSFER BY EITHER A HUSBAND OR WIFE TO THE OTHER SPOUSE OF ALL OR PART OF THE TITLE TO THE PROPERTY, THE TIME OF OWNERSHIP OF THE PROPERTY BY THE TRANSFEROR SPOUSE SHALL BE DEEMED ALSO A TIME OF OWNERSHIP BY THE TRANSFEREE SPOUSE AND SUCH OWNERSHIP SHALL BE DEEMED CONTINUOUS FOR THE PURPOSES OF COMPUTING SUCH PERIOD OF TWELVE CONSECUTIVE MONTHS. WHERE PROPERTY OF THE OWNER OR OWNERS HAS BEEN ACQUIRED TO REPLACE PROPERTY FORMERLY OWNED BY SUCH OWNER OR OWNERS AND TAKEN BY EMINENT DOMAIN OR OTHER INVOLUNTARY PROCEEDING, EXCEPT A TAX SALE, THE PERIOD OF OWNERSHIP OF THE FORMER PROPERTY SHALL BE COMBINED WITH THE PERIOD OF OWNERSHIP OF THE PROPERTY FOR WHICH APPLICATION IS MADE FOR EXEMPTION AND SUCH PERIODS OF OWNERSHIP SHALL BE DEEMED TO BE CONSECUTIVE FOR PURPOSES OF THIS SECTION. WHERE THE OWNER OR OWNERS TRANSFER TITLE TO PROPERTY WHICH AS OF THE DATE OF TRANSFER WAS EXEMPT FROM TAXATION UNDER THE PROVISIONS OF THIS SECTION, THE REACQUISITION OF TITLE BY SUCH OWNER OR OWNERS WITHIN NINE MONTHS OF THE DATE OF TRANSFER SHALL BE DEEMED TO SATISFY THE REQUIREMENT OF THIS PARAGRAPH THAT THE TITLE OF THE PROPERTY SHALL HAVE BEEN VESTED IN THE OWNER OR ONE OF THE OWNERS FOR SUCH PERIOD OF SIXTY CONSECUTIVE MONTHS;

(C) THE PROPERTY IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES;

(D) THE REAL PROPERTY IS THE LEGAL RESIDENCE OF AND IS OCCUPIED IN WHOLE OR IN PART BY THE OWNER OR BY ALL OF THE OWNERS OF THE PROPERTY: EXCEPT WHERE, (I) AN OWNER IS ABSENT FROM THE RESIDENCE WHILE RECEIVING HEALTH-RELATED CARE AS AN INPATIENT OF A RESIDENTIAL HEALTH CARE FACILITY, AS DEFINED IN SECTION TWENTY-EIGHT HUNDRED ONE OF THE PUBLIC HEALTH LAW, PROVIDED THAT ANY INCOME ACCRUING TO THAT PERSON SHALL ONLY BE INCOME ONLY TO THE EXTENT THAT IT EXCEEDS THE AMOUNT PAID BY SUCH OWNER, SPOUSE, OR CO-OWNER FOR CARE IN THE FACILITY, AND PROVIDED FURTHER, THAT DURING SUCH CONFINEMENT SUCH PROPERTY IS NOT OCCUPIED BY OTHER THAN THE SPOUSE OR CO-OWNER OF SUCH OWNER; OR, (II) THE REAL PROPERTY IS OWNED BY A HUSBAND AND/OR WIFE, OR AN EX-HUSBAND AND/OR AN EX-WIFE, AND EITHER IS ABSENT FROM THE RESIDENCE DUE TO DIVORCE, LEGAL SEPARATION OR ABANDONMENT AND ALL OTHER PROVISIONS OF THIS SECTION ARE MET PROVIDED THAT WHERE AN EXEMPTION WAS PREVIOUSLY GRANTED WHEN BOTH RESIDED ON THE PROPERTY, THEN THE PERSON REMAINING ON THE REAL PROPERTY SHALL BE SIXTY-TWO YEARS OF AGE OR OVER.

3-A. (A) FOR THE PURPOSES OF THIS SECTION, TITLE TO THAT PORTION OF REAL PROPERTY OWNED BY A COOPERATIVE APARTMENT CORPORATION IN WHICH A TENANT-STOCKHOLDER OF SUCH CORPORATION RESIDES AND WHICH IS REPRESENTED BY HIS OR HER SHARE OR SHARES OF STOCK IN SUCH CORPORATION AS DETERMINED BY ITS OR THEIR PROPORTIONAL RELATIONSHIP TO THE TOTAL OUTSTANDING STOCK OF THE CORPORATION, INCLUDING THAT OWNED BY THE CORPORATION, SHALL BE DEEMED TO BE VESTED IN SUCH TENANT-STOCKHOLDER.

(B) THAT PROPORTION OF THE ASSESSMENT OF SUCH REAL PROPERTY OWNED BY A COOPERATIVE APARTMENT CORPORATION DETERMINED BY THE RELATIONSHIP OF SUCH REAL PROPERTY VESTED IN SUCH TENANT-STOCKHOLDER TO SUCH ENTIRE PARCEL AND THE BUILDINGS THEREON OWNED BY SUCH COOPERATIVE APARTMENT CORPO-

RATION IN WHICH SUCH TENANT-STOCKHOLDER RESIDES SHALL BE SUBJECT TO TAXATION PURSUANT TO THIS SECTION.

(C) REAL PROPERTY MAY BE SUBJECT TO TAXATION PURSUANT TO THIS SUBDIVISION BY A MUNICIPALITY IN WHICH SUCH PROPERTY IS LOCATED ONLY IF THE GOVERNING BOARD OF SUCH MUNICIPALITY, AFTER PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

3-B. THE OFFICE OF REAL PROPERTY SERVICES SHALL DEVELOP, MAKE AVAILABLE AND DISTRIBUTE TO ANY MUNICIPAL CORPORATION WHICH REQUESTS IT, A FORM FOR THE PURPOSE OF ADMINISTERING THE PROVISIONS OF PARAGRAPH (A) OF SUBDIVISION THREE OF THIS SECTION.

4. EVERY MUNICIPAL CORPORATION IN WHICH SUCH REAL PROPERTY IS LOCATED SHALL NOTIFY, OR CAUSE TO BE NOTIFIED, EACH PERSON OWNING RESIDENTIAL REAL PROPERTY IN SUCH MUNICIPAL CORPORATION OF THE PROVISIONS OF THIS SECTION. THE PROVISIONS OF THIS SUBDIVISION MAY BE MET BY A NOTICE OR LEGEND SENT ON OR WITH EACH TAX BILL TO SUCH PERSONS READING "YOU MAY BE ELIGIBLE FOR SENIOR CITIZEN REAL PROPERTY TAX CAP BENEFITS. SENIOR CITIZENS HAVE UNTIL MONTH....., DAY....., YEAR....., TO APPLY FOR SUCH EXEMPTIONS. FOR INFORMATION PLEASE CALL OR WRITE...," FOLLOWED BY THE NAME, TELEPHONE NUMBER AND/OR ADDRESS OF A PERSON OR DEPARTMENT SELECTED BY THE MUNICIPAL CORPORATION TO EXPLAIN THE PROVISIONS OF THIS SECTION.

4-A. (A) A SENIOR CITIZEN ELIGIBLE FOR THE EXEMPTION PROVIDED FOR IN SUBDIVISION ONE OF THIS SECTION 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 LAST APPLICATION DATE FOR 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.

(B) A NOTICE SHALL BE SENT TO THE DESIGNATED THIRD PARTY AT LEAST THIRTY DAYS PRIOR TO THE LAST APPLICATION DATE FOR EACH ENSUING TAXABLE STATUS DATE; PROVIDED THAT NO SUCH NOTICE NEED BE SENT IN THE FIRST YEAR IF THE REQUEST WAS NOT RECEIVED BY THE ASSESSOR AT LEAST SIXTY DAYS BEFORE THE LAST APPLICATION DATE FOR THE APPLICABLE TAXABLE STATUS DATE.

SUCH NOTICE SHALL READ SUBSTANTIALLY AS FOLLOWS: "ON BEHALF OF (IDENTIFY SENIOR CITIZEN OR CITIZENS), YOU ARE ADVISED THAT HIS, HER, OR THEIR RENEWAL APPLICATION FOR THE SENIOR CITIZEN PROPERTY TAX CAP MUST BE FILED WITH THE ASSESSOR NO LATER THAN (ENTER DATE). YOU ARE ENCOURAGED TO REMIND HIM, HER, OR THEM OF THAT FACT, AND TO OFFER ASSISTANCE IF NEEDED, ALTHOUGH YOU ARE UNDER NO LEGAL OBLIGATION TO DO SO. YOUR COOPERATION AND ASSISTANCE ARE GREATLY APPRECIATED."

(C) A NOTICE SHALL BE SENT TO THE DESIGNATED THIRD PARTY WHENEVER THE ASSESSOR SENDS A NOTICE TO THE SENIOR CITIZEN REGARDING THE POSSIBLE REMOVAL OF BENEFITS UNDER THIS SECTION. SUCH NOTICE SHALL READ SUBSTANTIALLY AS FOLLOWS: "ON BEHALF OF (IDENTIFY SENIOR CITIZEN OR CITIZENS), YOU ARE ADVISED THAT HIS, HER, OR THEIR SENIOR TAX CAP IS AT RISK OF BEING REMOVED. YOU ARE ENCOURAGED TO MAKE SURE THAT HE, SHE OR THEY ARE AWARE OF THAT FACT, AND TO OFFER ASSISTANCE IF NEEDED, ALTHOUGH YOU ARE UNDER NO LEGAL OBLIGATION TO DO SO. YOUR COOPERATION AND ASSISTANCE ARE GREATLY APPRECIATED."

(D) THE OBLIGATION TO MAIL SUCH NOTICES SHALL CEASE IF THE ELIGIBLE TAXPAYER CANCELS THE REQUEST OR CEASES TO QUALIFY FOR THE SENIOR PROPERTY TAX CAP.

(E) FAILURE TO MAIL ANY NOTICE REQUIRED BY THIS SUBDIVISION, OR THE FAILURE OF A PARTY TO RECEIVE SAME, SHALL NOT AFFECT THE VALIDITY OF THE LEVY, COLLECTION, OR ENFORCEMENT OF TAXES ON PROPERTY OWNED BY SUCH PERSON, OR IN THE CASE OF A THIRD PARTY NOTICE, ON PROPERTY OWNED BY THE SENIOR CITIZEN.

5. APPLICATION FOR BENEFITS UNDER THIS SECTION MUST BE MADE BY THE OWNER, OR ALL OF THE OWNERS OF THE PROPERTY, ON FORMS PRESCRIBED BY THE STATE BOARD TO BE FURNISHED BY THE APPROPRIATE ASSESSING AUTHORITY AND SHALL FURNISH THE INFORMATION AND BE EXECUTED IN THE MANNER REQUIRED OR PRESCRIBED IN SUCH FORMS, AND SHALL BE FILED IN SUCH ASSESSOR'S OFFICE ON OR BEFORE THE APPROPRIATE TAXABLE STATUS DATE. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, AT THE OPTION OF THE MUNICIPAL CORPORATION, ANY PERSON OTHERWISE QUALIFYING UNDER THIS SECTION SHALL NOT BE DENIED INCLUSION UNDER THIS SECTION IF HE OR SHE BECOMES SIXTY-FIVE YEARS OF AGE AFTER THE APPROPRIATE TAXABLE STATUS DATE AND ON OR BEFORE DECEMBER THIRTY-FIRST OF THE SAME YEAR.

5-A. ANY LOCAL LAW OR ORDINANCE ADOPTED PURSUANT TO PARAGRAPH (A) OF SUBDIVISION ONE OF THIS SECTION MAY BE AMENDED, OR A LOCAL LAW OR ORDINANCE MAY BE ADOPTED TO PROVIDE, NOTWITHSTANDING SUBDIVISION FIVE OF THIS SECTION, THAT AN APPLICATION FOR SUCH EXEMPTION MAY BE FILED WITH THE ASSESSOR AFTER THE APPROPRIATE TAXABLE STATUS DATE BUT NOT LATER THAN THE LAST DATE ON WHICH A PETITION WITH RESPECT TO COMPLAINTS OF ASSESSMENT MAY BE FILED, WHERE FAILURE TO FILE A TIMELY APPLICATION RESULTED FROM: (A) A DEATH OF THE APPLICANT'S SPOUSE, CHILD, PARENT, BROTHER OR SISTER; OR

(B) AN ILLNESS OF THE APPLICANT OR OF THE APPLICANT'S SPOUSE, CHILD, PARENT, BROTHER OR SISTER, WHICH ACTUALLY PREVENTS THE APPLICANT FROM FILING ON A TIMELY BASIS, AS CERTIFIED BY A LICENSED PHYSICIAN. THE ASSESSOR SHALL APPROVE OR DENY SUCH APPLICATION AS IF IT HAD BEEN FILED ON OR BEFORE THE TAXABLE STATUS DATE.

5-B. NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER PROVISION OF LAW, A COUNTY WITH AN ANNUAL TAXABLE STATUS DATE OF JANUARY FIRST OR JANUARY SECOND AND WITH A POPULATION OF ONE MILLION OR MORE, MAY, AT ITS OPTION AND BY AMENDMENT OR ADOPTION OF A LOCAL LAW OR ORDINANCE, AUTHORIZE ITS ASSESSOR TO ACCEPT APPLICATIONS FOR THE EXEMPTION FROM REAL PROPERTY TAXES AUTHORIZED PURSUANT TO THIS SECTION ON A DATE LATER THAN SUCH COUNTY'S STATUTORY DEADLINE DATE FOR RECEIVING APPLICATIONS. ANY APPLICATION FILED LATER THAN SUCH STATUTORY DEADLINE DATE WHICH IS IN COMPLIANCE WITH SUCH LOCAL LAW OR ORDINANCE AMENDED OR ADOPTED PURSUANT TO THIS SUBDIVISION AND WHICH MEETS ALL OTHER NECESSARY REQUIREMENTS FOR GRANTING THE EXEMPTION AUTHORIZED BY THIS SECTION SHALL BE DEEMED TO HAVE BEEN TIMELY FILED PRIOR TO SUCH STATUTORY DEADLINE DATE, AND ANY INDIVIDUAL OR INDIVIDUALS FOR WHOM SUCH AN APPLICATION HAS BEEN FILED SHALL BE INCLUDED ON THE ASSESSMENT ROLLS PREPARED FOR SUCH COUNTY ON THE BASIS OF THE TAXABLE STATUS DATE IMMEDIATELY PRECEDING THE DATE SUCH APPLICATION WAS FILED.

5-C. NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER PROVISION OF LAW, IN A CITY HAVING A POPULATION OF ONE MILLION OR MORE, APPLICATIONS AUTHORIZED PURSUANT TO THIS SECTION SHALL BE CONSIDERED TIMELY FILED IF THEY ARE FILED ON OR BEFORE THE FIFTEENTH DAY OF MARCH OF THE APPROPRIATE YEAR.

6. (A) AT LEAST SIXTY DAYS PRIOR TO THE APPROPRIATE TAXABLE STATUS DATE, THE ASSESSING AUTHORITY SHALL MAIL TO EACH PERSON QUALIFYING UNDER THIS SECTION ON THE LATEST COMPLETED ASSESSMENT ROLL AN APPLICATION FORM AND A NOTICE THAT SUCH APPLICATION MUST BE FILED ON OR BEFORE THE TAXABLE STATUS DATE AND BE APPROVED IN ORDER FOR THE EXEMPTION TO BE GRANT-

ED. THE ASSESSING AUTHORITY SHALL, WITHIN THREE DAYS OF THE COMPLETION AND FILING OF THE TENTATIVE ASSESSMENT ROLL, NOTIFY BY MAIL ANY APPLICANT WHO HAS INCLUDED WITH HIS OR HER APPLICATION AT LEAST ONE SELF-ADDRESSED, PRE-PAID ENVELOPE, OF THE APPROVAL OR DENIAL OF THE APPLICATION; PROVIDED, HOWEVER, THAT THE ASSESSING AUTHORITY SHALL, UPON THE RECEIPT AND FILING OF THE APPLICATION, SEND BY MAIL NOTIFICATION OF RECEIPT TO ANY APPLICANT WHO HAS INCLUDED TWO OF SUCH ENVELOPES WITH THE APPLICATION. WHERE AN APPLICANT IS ENTITLED TO A NOTICE OF DENIAL PURSUANT TO THIS SUBDIVISION, SUCH NOTICE SHALL BE ON A FORM PRESCRIBED BY THE STATE BOARD AND SHALL STATE THE REASONS FOR SUCH DENIAL AND SHALL FURTHER STATE THAT THE APPLICANT MAY HAVE SUCH DETERMINATION REVIEWED IN THE MANNER PROVIDED BY LAW. FAILURE TO MAIL ANY SUCH APPLICATION FORM OR NOTICES OR THE FAILURE OF SUCH PERSON TO RECEIVE ANY OF THE SAME SHALL NOT PREVENT THE LEVY, COLLECTION AND ENFORCEMENT OF THE PAYMENT OF THE TAXES ON PROPERTY OWNED BY SUCH PERSON.

(B) EXCEPT IN CITIES OF ONE MILLION OR MORE, ANY PERSON WHO HAS QUALIFIED UNDER THIS SECTION ON FIVE CONSECUTIVE COMPLETED ASSESSMENT ROLLS, INCLUDING ANY YEARS WHEN THE PROPERTY WAS OWNED BY A HUSBAND AND/OR WIFE WHILE BOTH RESIDED IN SUCH PROPERTY, SHALL NOT BE SUBJECT TO THE REQUIREMENTS SET FORTH IN PARAGRAPH (A) OF THIS SUBDIVISION PROVIDED THE GOVERNING BOARD OF THE MUNICIPALITY IN WHICH SAID PROPERTY IS SITUATED AFTER PUBLIC HEARING ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR, HOWEVER, SAID PERSON SHALL BE MAILED AN APPLICATION FORM AND A NOTICE INFORMING HIM OR HER OF HIS OR HER RIGHTS. SUCH QUALIFICATION SHALL BE AUTOMATICALLY GRANTED ON EACH SUBSEQUENT ASSESSMENT ROLL. PROVIDED, HOWEVER, THAT WHEN TAX PAYMENT IS MADE BY SUCH PERSON A SWORN AFFIDAVIT MUST BE INCLUDED WITH SUCH PAYMENT WHICH SHALL STATE THAT SUCH PERSON CONTINUES TO BE ELIGIBLE UNDER THIS SECTION. SUCH AFFIDAVIT SHALL BE ON A FORM PRESCRIBED BY THE STATE BOARD. IF SUCH AFFIDAVIT IS NOT INCLUDED WITH THE TAX PAYMENT, THE COLLECTING OFFICER SHALL PROCEED PURSUANT TO SECTION FIVE HUNDRED FIFTY-ONE-A OF THIS CHAPTER.

7. ANY CONVICTION OF HAVING MADE ANY WILLFUL FALSE STATEMENT IN THE APPLICATION UNDER THIS SECTION, 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.

8. NOTWITHSTANDING THE PROVISIONS OF SUBDIVISIONS FIVE AND SIX OF THIS SECTION, THE LOCAL GOVERNING BODY OF A CITY, TOWN, VILLAGE OR COUNTY HAVING THE POWER TO ASSESS MAY ADOPT A LOCAL LAW AUTHORIZING THE ASSESSOR OR ASSESSORS OF SUCH CITY, TOWN, VILLAGE OR COUNTY TO ACCEPT APPLICATIONS FOR RENEWAL PURSUANT TO THIS SECTION AFTER THE TAXABLE STATUS DATE. SUCH LOCAL LAW SHALL PROVIDE THAT IN THE EVENT THE OWNER, OR ALL OF THE OWNERS, OF PROPERTY WHICH HAS QUALIFIED PURSUANT TO THIS SECTION ON THE PRECEDING ASSESSMENT ROLL FAIL TO FILE THE APPLICATION REQUIRED PURSUANT TO THIS SECTION ON OR BEFORE THE TAXABLE STATUS DATE SUCH OWNER OR OWNERS MAY FILE THE APPLICATION, EXECUTED AS IF SUCH APPLICATION HAD BEEN FILED ON OR BEFORE THE TAXABLE STATUS DATE, WITH THE ASSESSOR ON OR BEFORE THE DATE FOR THE HEARING OF COMPLAINTS.

9. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, THE PROVISIONS OF THIS SECTION SHALL APPLY TO REAL PROPERTY IN WHICH A PERSON OR PERSONS HOLDS A LEGAL LIFE ESTATE OR WHICH IS HELD IN TRUST SOLELY FOR THE BENEFIT OF A PERSON OR PERSONS IF SUCH PERSON OR PERSONS WOULD OTHERWISE BE ELIGIBLE PURSUANT TO SUBDIVISION ONE OF THIS SECTION, WERE SUCH PERSON OR PERSONS THE OWNER OR OWNERS OF SUCH REAL PROPERTY.

S 2. This act shall take effect January 1, 2014.