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

8949

I N A S S E M B L Y

March 4, 2014

Introduced by M. of A. P. LOPEZ -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to late applications for school tax relief exemptions

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

Section 1. Subdivision 6 of section 425 of the real property tax law is amended by adding a new paragraph (f) to read as follows:

(F) NOTWITHSTANDING PARAGRAPH (E) OF THIS SUBDIVISION, A LOCAL LAW OR ORDINANCE MAY BE ADOPTED BY THE TAXABLE DISTRICT TO PROVIDE THAT APPLICATIONS FOR EXEMPTIONS PURSUANT TO THIS SECTION MAY BE FILED WITH THE ASSESSOR AFTER 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: (I) A DEATH OF THE APPLICANT'S SPOUSE, CHILD, PARENT, BROTHER OR SISTER; OR (II) 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. IF THE ASSESSOR DETERMINES THAT THE APPLICANT MEETS ALL ELIGIBILITY STANDARDS OTHERWISE PRESCRIBED PURSUANT TO THIS SECTION, THE APPLICANT SHALL BE ENTITLED TO A CREDIT TO BE APPLIED AGAINST THE TAXES LEVIED BY THE DISTRICT ON THE PROPERTY EQUAL TO THE AMOUNT WHICH WOULD OTHERWISE HAVE BEEN RECEIVED BY THE APPLICANT IF THE APPLICATION WERE FILED IN A TIMELY MANNER. SUCH CREDIT SHALL BE APPLIED IN THE NEXT FISCAL YEAR.

S 2. This act shall take effect immediately and shall be applicable to assessment rolls prepared on the basis of a taxable status date following the effective date of this act.

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

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