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

149

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sen. DIAZ -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

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:

Section 1. Subdivision 4 of section 467 of the real property tax law, as amended by chapter 406 of the laws of 1995, is amended to read as follows:

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 tax exemptions. 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. Each cooperative apartment corporation shall notify each tenant-stockholder thereof in residence of such provisions as set forth herein. Failure to notify, or cause to be notified any person who is in fact, eligible to receive the exemption provided by this section or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person. A SECOND COPY OF THE NOTICE REQUIRED BY THIS SUBDIVISION SHALL BE SENT THIRTY DAYS PRIOR TO THE FILING DEADLINE.

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

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

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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,] MUNICIPALITY 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] MUNICIPALITY'S statutory deadline date for receiving applications for such exemption. 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 granted such exemption and shall receive such exemption on the assessment [roles] ROLLS prepared for such [county] MUNICIPALITY on the basis of the taxable status date immediately preceding the date such application was filed.

S 3. This act shall take effect immediately, provided that section two of this act shall apply to the 2012-2013 tax assessment rolls if an application for exemption is filed within 60 days of such effective date.