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I N   A S S E M B L Y

February 2, 2016

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Introduced by M. of A. SIMOTAS -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to authorizing eligible surviving members of the household to apply for a transfer of the head of household's benefit under the SCRIE and DRIE programs

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

1     Section 1. Subdivision 4-a of section 467-b of the real property tax  
2     law, as added by section 1 of a chapter of the laws of 2015, amending  
3     the real property tax law relating to authorizing eligible surviving  
4     members of the household to apply for a transfer of the head of house-  
5     hold's benefit under the SCRIE and DRIE programs, as proposed in legis-  
6     lative bills numbers A.7247-A and S.5826-A, is amended to read as  
7     follows:

8     4-a. Notwithstanding any other provision of law to the contrary, where  
9     a head of household who holds a current, valid tax abatement certificate  
10    dies or permanently leaves the household as specified in rules promul-  
11    gated by the administrative agency, a surviving member of the household  
12    who is eligible under this section may apply to transfer the rent  
13    increase exemption from the [deceased] head of household WHO HAS DIED OR  
14    PERMANENTLY LEFT THE HOUSEHOLD into their name and continue the  
15    exemption as the new head of household. The option to transfer the rent  
16    increase exemption shall be available for a period of six months after  
17    the [death of the] head of household DIES OR PERMANENTLY LEAVES THE  
18    HOUSEHOLD or ninety days after the date of notice from the administra-  
19    tive agency informing the household that the rent increase exemption  
20    benefit has expired upon the death of the head of household, whichever  
21    is later. Such notice shall include an explanation of the process to  
22    transfer the exemption to an eligible surviving household member and the  
23    time period to do so, accompanied by the form necessary to transfer the  
24    exemption.

25    S 2. Subdivision 4-a of section 467-c of the real property tax law, as  
26    added by section 2 of a chapter of the laws of 2015, amending the real  
27    property tax law relating to authorizing eligible surviving members of

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

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1 the household to apply for a transfer of the head of household's benefit  
2 under the SCRIE and DRIE programs, as proposed in legislative bills  
3 numbers A.7247-A and S.5826-A, is amended to read as follows:

4 4-a. Notwithstanding any other provision of law to the contrary, where  
5 a head of household who holds a current, valid tax abatement certificate  
6 dies or permanently leaves the household as specified in rules promul-  
7 gated by the supervising agency, a surviving member of the household who  
8 is eligible under this section may apply to transfer the rent increase  
9 exemption from the [deceased] head of household WHO HAS DIED OR PERMA-  
10 NENTLY LEFT THE HOUSEHOLD into their name and continue the exemption as  
11 the new head of household. The option to transfer the rent increase  
12 exemption shall be available for a period of six months after the [death  
13 of the] head of household DIES OR PERMANENTLY LEAVES THE HOUSEHOLD or  
14 ninety days after the date of notice from the supervising agency inform-  
15 ing the household that the rent increase exemption benefit has expired  
16 upon the death of the head of household, whichever is later. Such notice  
17 shall include an explanation of the process to transfer the exemption to  
18 an eligible surviving household member and the time period to do so,  
19 accompanied by the form necessary to transfer the exemption.

20 S 3. This act shall take effect on the same date and in the same  
21 manner as a chapter of the laws of 2015, amending the real property tax  
22 law relating to authorizing eligible surviving members of the household  
23 to apply for a transfer of the head of household's benefit under the  
24 SCRIE and DRIE programs, as proposed in legislative bills numbers  
25 A.7247-A and S.5826-A, takes effect.