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

S. 3759 A. 5283

2015-2016 Regular Sessions

S E N A T E - A S S E M B L Y

February 17, 2015

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

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

AN ACT to amend the real property tax law, in relation to authorizing a tax exemption for senior citizen tenants residing in manufactured home parks in certain municipal corporations and school districts

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-i to read as follows:

S 467-I. TENANTS SIXTY-FIVE YEARS OF AGE OR OVER WITHIN MANUFACTURED HOME PARKS. 1. ANY MUNICIPAL CORPORATION OR SCHOOL DISTRICT WITHIN A COUNTY WITH A POPULATION BETWEEN ONE MILLION FOUR HUNDRED NINETY THOUSAND AND ONE MILLION FIVE HUNDRED THOUSAND BASED UPON THE LATEST DECENNIAL FEDERAL CENSUS SHALL BE AUTHORIZED TO PROVIDE A SENIOR CITIZEN TAX EXEMPTION PROGRAM FOR SENIOR CITIZENS RESIDING WITHIN MANUFACTURED HOMES, AS DEFINED BY SECTION TWO HUNDRED THIRTY-THREE OF THE REAL PROPERTY LAW, WITHIN SUCH COUNTY, AFTER A PUBLIC HEARING THEREON, AND UPON THE ADOPTION OF A LOCAL LAW OR ORDINANCE, OR FOR A SCHOOL DISTRICT UPON THE ADOPTION OF A RESOLUTION, PROVIDING THEREFOR. SUCH PROGRAMS SHALL APPLY TO SENIOR CITIZENS SIXTY-FIVE YEARS OF AGE OR OVER, AS DEFINED IN PARAGRAPH (A) OF SUBDIVISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE, WHO RESIDE IN A MANUFACTURED HOME LOCATED ON LAND FOR WHICH RESIDENTIAL RENT IS PAID AND WHOSE COMBINED INCOME DOES NOT EXCEED THE INCOME STANDARD SET FORTH IN PARAGRAPH (B) OF SUBDIVISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE AND WITHIN ANY ADDITIONAL SPECIFIED LIMITS AS FURTHER ESTABLISHED BY SUCH LAW OR LOCAL ORDINANCE. SUCH TAX EXEMPTION SHALL INCLUDE A PROPORTIONAL SHARE OF THE INCREASE IN ANNUAL TAXES LEVIED UPON BUILDINGS AND LAND WITHIN SUCH PARK. THIS

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

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AMOUNT SHALL BE CALCULATED BASED UPON THE PERCENTAGE THAT THE NUMBER OF HOMES QUALIFYING UNDER THIS SECTION BEARS TO THE TOTAL LOTS WITHIN SUCH PARK WHICH SHALL BE MULTIPLIED BY THE OVERALL ANNUAL TAX INCREASE ON BUILDINGS AND LAND CONSTITUTING THE COMMON AREAS OF SUCH PARK.

2. THE ELIGIBLE SENIOR CITIZEN SHALL APPLY EACH YEAR TO QUALIFY FOR THE EXEMPTION, PRIOR TO THE TAXABLE STATUS DATE PRESCRIBED BY LAW, TO THE APPROPRIATE LOCAL ASSESSOR FOR A TAX EXEMPTION CERTIFICATE, ON A FORM PRESCRIBED BY THE COMMISSIONER. IN ORDER TO RECEIVE SUCH EXEMPTION, EACH APPLICANT MUST SUBMIT, AS PART OF THE APPLICATION PROCESS, AN ACCESSORY AGREEMENT SIGNED BY HIS OR HER MANUFACTURED HOME PARK LANDLORD, ATTESTING TO THE LANDLORD'S WILLINGNESS TO PARTICIPATE IN THE PROGRAM. SUCH AGREEMENT SHALL INCLUDE THE LANDLORD'S RESPONSIBILITIES TO (A) REDUCE THE TENANT'S RENT ON A MONTHLY BASIS BY ONE-TWELFTH OF THE AMOUNT OF THE ANNUAL EXEMPTION GRANTED, (B) REIMBURSE, TO THE RECEIVER OF TAXES OF THE MUNICIPAL CORPORATION WHICH GRANTED THE EXEMPTION, A PRO-RATED PORTION OF THE TAX EXEMPTION IF HIS OR HER QUALIFYING TENANT SHOULD MOVE DURING THE TAXABLE PERIOD, AND (C) PERMIT ALL QUALIFYING TENANTS TO PARTICIPATE IN THE PROGRAM.

3. A TAX EXEMPTION CERTIFICATE ESTABLISHING THE AMOUNT OF EXEMPTION FOR THE TAXABLE PERIOD SHALL BE ISSUED TO EACH SENIOR CITIZEN WHO IS ELIGIBLE BY THE RESPECTIVE LOCAL ASSESSOR UPON REQUEST. COPIES OF THE CERTIFICATE SHALL BE ISSUED TO THE OWNER OF THE REAL PROPERTY CONTAINING THE MANUFACTURED HOME OF THE SENIOR CITIZEN AND TO THE RECEIVER OF TAXES OF EACH MUNICIPALITY WHICH HAS GRANTED THE EXEMPTION OF TAXES. THE EXEMPTION FOR THE TAX PERIOD SET IN THE TAX EXEMPTION CERTIFICATE SHALL BE DEDUCTED FROM THE TOTAL TAXES LEVIED BY THE MUNICIPALITY WHICH GRANTED THE EXEMPTION ON REAL PROPERTY CONTAINING THE MANUFACTURED HOME.

4. ANY CONVICTION OF HAVING MADE A WILLFUL FALSE STATEMENT IN THE APPLICATION FOR EXEMPTION PURSUANT TO THIS SECTION SHALL BE PUNISHABLE BY A FINE OF NOT MORE THAN ONE HUNDRED DOLLARS AND SHALL DISQUALIFY THE APPLICANT SENIOR CITIZEN AND/OR HOMEOWNER FROM FURTHER EXEMPTIONS FOR A PERIOD OF FIVE YEARS.

5. THE PROVISIONS OF THIS SECTION SHALL BE APPLICABLE TO ALL MANUFACTURED HOME UNITS WITHIN A MANUFACTURED HOME PARK WHICH COMPLY WITH ALL RELEVANT HOUSING CODES, LOCAL LAWS OR ORDINANCES.

6. ANY MUNICIPAL CORPORATION OR SCHOOL DISTRICT WITHIN A COUNTY WITH A POPULATION BETWEEN ONE MILLION FOUR HUNDRED NINETY THOUSAND AND ONE MILLION FIVE HUNDRED THOUSAND BASED UPON THE LATEST DECENNIAL FEDERAL CENSUS THAT ADOPTS SUCH PROGRAM FOR SENIOR CITIZENS RESIDING IN A MANUFACTURED HOME PARK SHALL RECEIVE REIMBURSEMENT FOR THE COST OF ADMINISTERING THE PROGRAM FROM THE STATE OF NEW YORK.

S 2. This act shall take effect January 1, 2016 and shall apply to real property having a taxable status date on or after such effective date.