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

5826--A

2015-2016 Regular Sessions

I N S E N A T E

June 5, 2015

Introduced by Sen. LANZA -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

Section 1. Section 467-b of the real property tax law is amended by adding a new subdivision 4-a to read as follows:

4-A. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, WHERE A HEAD OF HOUSEHOLD WHO HOLDS A CURRENT, VALID TAX ABATEMENT CERTIFICATE DIES OR PERMANENTLY LEAVES THE HOUSEHOLD AS SPECIFIED IN RULES PROMULGATED BY THE ADMINISTRATIVE AGENCY, A SURVIVING MEMBER OF THE HOUSEHOLD WHO IS ELIGIBLE UNDER THIS SECTION MAY APPLY TO TRANSFER THE RENT INCREASE EXEMPTION FROM THE DECEASED HEAD OF HOUSEHOLD INTO THEIR NAME AND CONTINUE THE EXEMPTION AS THE NEW HEAD OF HOUSEHOLD. THE OPTION TO TRANSFER THE RENT INCREASE EXEMPTION SHALL BE AVAILABLE FOR A PERIOD OF SIX MONTHS AFTER THE DEATH OF THE HEAD OF HOUSEHOLD OR NINETY DAYS AFTER THE DATE OF NOTICE FROM THE ADMINISTRATIVE AGENCY INFORMING THE HOUSEHOLD THAT THE RENT INCREASE EXEMPTION BENEFIT HAS EXPIRED UPON THE DEATH OF THE HEAD OF HOUSEHOLD, WHICHEVER IS LATER. SUCH NOTICE SHALL INCLUDE AN EXPLANATION OF THE PROCESS TO TRANSFER THE EXEMPTION TO AN ELIGIBLE SURVIVING HOUSEHOLD MEMBER AND THE TIME PERIOD TO DO SO, ACCOMPANIED BY THE FORM NECESSARY TO TRANSFER THE EXEMPTION.

S 2. Section 467-c of the real property tax law is amended by adding a new subdivision 4-a to read as follows:

4-A. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, WHERE A HEAD OF HOUSEHOLD WHO HOLDS A CURRENT, VALID TAX ABATEMENT CERTIFICATE DIES OR PERMANENTLY LEAVES THE HOUSEHOLD AS SPECIFIED IN RULES PROMUL-

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

LBD10544-09-5

GATED BY THE SUPERVISING AGENCY, A SURVIVING MEMBER OF THE HOUSEHOLD WHO IS ELIGIBLE UNDER THIS SECTION MAY APPLY TO TRANSFER THE RENT INCREASE EXEMPTION FROM THE DECEASED HEAD OF HOUSEHOLD INTO THEIR NAME AND CONTINUE THE EXEMPTION AS THE NEW HEAD OF HOUSEHOLD. THE OPTION TO TRANSFER THE RENT INCREASE EXEMPTION SHALL BE AVAILABLE FOR A PERIOD OF SIX MONTHS AFTER THE DEATH OF THE HEAD OF HOUSEHOLD OR NINETY DAYS AFTER THE DATE OF NOTICE FROM THE SUPERVISING AGENCY INFORMING THE HOUSEHOLD THAT THE RENT INCREASE EXEMPTION BENEFIT HAS EXPIRED UPON THE DEATH OF THE HEAD OF HOUSEHOLD, WHICHEVER IS LATER. SUCH NOTICE SHALL INCLUDE AN EXPLANATION OF THE PROCESS TO TRANSFER THE EXEMPTION TO AN ELIGIBLE SURVIVING HOUSEHOLD MEMBER AND THE TIME PERIOD TO DO SO, ACCOMPANIED BY THE FORM NECESSARY TO TRANSFER THE EXEMPTION.

S 3. This act shall take effect immediately; provided however that the amendments to section 467-b of the tax law made by section one of this act shall survive the expiration and reversion of such section as provided in section 17 of chapter 576 of the laws of 1974, as amended.