

7247--A

2015-2016 Regular Sessions

I N   A S S E M B L Y

April 29, 2015

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Introduced by M. of A. SIMOTAS, ROSENTHAL, MILLER, OTIS, COLTON, SIMON, HEVESI, BLAKE, ARROYO, JOYNER, COOK, HOOPER, PERRY, ORTIZ -- Multi-Sponsored by -- M. of A. ABBATE, BRENNAN, GLICK, McKEVITT, SALADINO -- read once and referred 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:

1     Section 1. Section 467-b of the real property tax law is amended by  
2     adding a new subdivision 4-a to read as follows:  
3     4-A. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, WHERE  
4     A HEAD OF HOUSEHOLD WHO HOLDS A CURRENT, VALID TAX ABATEMENT CERTIFICATE  
5     DIES OR PERMANENTLY LEAVES THE HOUSEHOLD AS SPECIFIED IN RULES PROMUL-  
6     GATED BY THE ADMINISTRATIVE AGENCY, A SURVIVING MEMBER OF THE HOUSEHOLD  
7     WHO IS ELIGIBLE UNDER THIS SECTION MAY APPLY TO TRANSFER THE RENT  
8     INCREASE EXEMPTION FROM THE DECEASED HEAD OF HOUSEHOLD INTO THEIR NAME  
9     AND CONTINUE THE EXEMPTION AS THE NEW HEAD OF HOUSEHOLD. THE OPTION TO  
10    TRANSFER THE RENT INCREASE EXEMPTION SHALL BE AVAILABLE FOR A PERIOD OF  
11    SIX MONTHS AFTER THE DEATH OF THE HEAD OF HOUSEHOLD OR NINETY DAYS AFTER  
12    THE DATE OF NOTICE FROM THE ADMINISTRATIVE AGENCY INFORMING THE HOUSE-  
13    HOLD THAT THE RENT INCREASE EXEMPTION BENEFIT HAS EXPIRED UPON THE DEATH  
14    OF THE HEAD OF HOUSEHOLD, WHICHEVER IS LATER. SUCH NOTICE SHALL INCLUDE  
15    AN EXPLANATION OF THE PROCESS TO TRANSFER THE EXEMPTION TO AN ELIGIBLE  
16    SURVIVING HOUSEHOLD MEMBER AND THE TIME PERIOD TO DO SO, ACCOMPANIED BY  
17    THE FORM NECESSARY TO TRANSFER THE EXEMPTION.  
18    S 2. Section 467-c of the real property tax law is amended by adding a  
19    new subdivision 4-a to read as follows:

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

LBD10544-08-5

1 4-A. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, WHERE  
2 A HEAD OF HOUSEHOLD WHO HOLDS A CURRENT, VALID TAX ABATEMENT CERTIFICATE  
3 DIES OR PERMANENTLY LEAVES THE HOUSEHOLD AS SPECIFIED IN RULES PROMUL-  
4 GATED BY THE SUPERVISING AGENCY, A SURVIVING MEMBER OF THE HOUSEHOLD WHO  
5 IS ELIGIBLE UNDER THIS SECTION MAY APPLY TO TRANSFER THE RENT INCREASE  
6 EXEMPTION FROM THE DECEASED HEAD OF HOUSEHOLD INTO THEIR NAME AND  
7 CONTINUE THE EXEMPTION AS THE NEW HEAD OF HOUSEHOLD. THE OPTION TO  
8 TRANSFER THE RENT INCREASE EXEMPTION SHALL BE AVAILABLE FOR A PERIOD OF  
9 SIX MONTHS AFTER THE DEATH OF THE HEAD OF HOUSEHOLD OR NINETY DAYS AFTER  
10 THE DATE OF NOTICE FROM THE SUPERVISING AGENCY INFORMING THE HOUSEHOLD  
11 THAT THE RENT INCREASE EXEMPTION BENEFIT HAS EXPIRED UPON THE DEATH OF  
12 THE HEAD OF HOUSEHOLD, WHICHEVER IS LATER. SUCH NOTICE SHALL INCLUDE AN  
13 EXPLANATION OF THE PROCESS TO TRANSFER THE EXEMPTION TO AN ELIGIBLE  
14 SURVIVING HOUSEHOLD MEMBER AND THE TIME PERIOD TO DO SO, ACCOMPANIED BY  
15 THE FORM NECESSARY TO TRANSFER THE EXEMPTION.

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