

9194

I N A S S E M B L Y

February 2, 2016

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.