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

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:

Section 1. Subdivision 4-a of section 467-b of the real property tax law, as added by section 1 of a chapter of the laws of 2015, amending the real property tax law relating 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, as proposed in legislative bills numbers A.7247-A and S.5826-A, is amended 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 WHO HAS DIED OR PERMANENTLY LEFT THE 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 DIES OR PERMANENTLY LEAVES THE 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. Subdivision 4-a of section 467-c of the real property tax law, as added by section 2 of a chapter of the laws of 2015, amending the real 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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the household to apply for a transfer of the head of household's benefit under the SCRIE and DRIE programs, as proposed in legislative bills numbers A.7247-A and S.5826-A, is amended 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 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 WHO HAS DIED OR PERMANENTLY LEFT THE 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 DIES OR PERMANENTLY LEAVES THE 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 on the same date and in the same manner as a chapter of the laws of 2015, amending the real property tax law relating 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, as proposed in legislative bills numbers A.7247-A and S.5826-A, takes effect.