

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:

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:
20 4-A. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, WHERE
21 A HEAD OF HOUSEHOLD WHO HOLDS A CURRENT, VALID TAX ABATEMENT CERTIFICATE
22 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.

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

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