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

8063

I N S E N A T E

June 9, 2016

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to exemption from rental increases and abatement of real property taxes on certain types of housing occupied by low income senior citizens

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision 4 of section 467-b of the real property tax law, as amended by chapter 651 of the laws of 1988, is amended to read as follows:

4. A. (1) The head of the household must apply every two years to the appropriate rent control agency or administrative agency for a tax abatement certificate on a form prescribed by said agency.

(2) UPON THE ADOPTION OF A LOCAL LAW, ORDINANCE, OR RESOLUTION BY THE GOVERNING BOARD OF A MUNICIPALITY, ANY HEAD OF HOUSEHOLD THAT HAS BEEN ISSUED A TAX ABATEMENT CERTIFICATE PURSUANT TO THIS SECTION FOR FIVE CONSECUTIVE BENEFIT PERIODS, AND WHOSE INCOME AND RESIDENCE HAVE NOT CHANGED SINCE THEIR LAST RENEWAL APPLICATION, SHALL BE ELIGIBLE TO FILE A SHORT FORM RENEWAL. SUCH STATEMENT SHALL BE ON A FORM PRESCRIBED BY THE APPROPRIATE RENT CONTROL AGENCY OR ADMINISTRATIVE AGENCY AND SHALL INCLUDE THE FOLLOWING: (I) A SWORN STATEMENT CERTIFYING THAT SUCH HEAD OF HOUSEHOLD CONTINUES TO BE ELIGIBLE TO RECEIVE SUCH CERTIFICATE AND THAT THEIR INCOME AND RESIDENCE HAVE NOT CHANGED; AND (II) A CERTIFICATION TO BE SIGNED BY THE APPLICANT STATING THAT ALL INFORMATION CONTAINED IN THEIR STATEMENT IS TRUE AND CORRECT TO THE BEST OF THE APPLICANT'S KNOWLEDGE AND BELIEF AND STATING THAT THEY UNDERSTAND THAT THE WILLFUL MAKING OF ANY FALSE STATEMENT OF MATERIAL FACT THEREIN SHALL SUBJECT THEM TO THE PROVISIONS OF LAW RELEVANT TO THE MAKING AND FILING OF FALSE INSTRUMENTS AND LOSS OF THEIR BENEFIT, AND THAT SUBSEQUENT REAPPLICATION SHALL BE AS A NEW APPLICANT.

(B) A tax abatement certificate setting forth an amount not in excess of the increase in maximum rent or legal regulated rent for the taxable period or such other amount as shall be determined under subdivision three of this section shall be issued by said agency to each head of the

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

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household who is found to be eligible under this section on or before the last date prescribed by law for the payment of the taxes or the first installment thereof of any municipal corporation which has granted an abatement of taxes. Copies of such certificate shall be issued to the owner of the real property containing the dwelling unit of the head of the household and to the collecting officer charged with the duty of collecting the taxes of each municipal corporation which has granted the abatement of taxes authorized by this section.

S 2. Subdivision 4 of section 467-c of the real property tax law, as added by chapter 208 of the laws of 1975, is amended to read as follows:

4. A. (1) Any such local law or ordinance may provide that the eligible head of the household shall apply annually to the supervising agency for a rent increase exemption order/tax abatement certificate on a form to be prescribed and made available by the supervising agency.

(2) UPON THE ADOPTION OF A LOCAL LAW, ORDINANCE, OR RESOLUTION BY THE GOVERNING BOARD OF A MUNICIPALITY, ANY HEAD OF HOUSEHOLD THAT HAS BEEN ISSUED A TAX ABATEMENT CERTIFICATE PURSUANT TO THIS SECTION FOR FIVE CONSECUTIVE BENEFIT PERIODS, AND WHOSE INCOME AND RESIDENCE HAVE NOT CHANGED SINCE THEIR LAST RENEWAL APPLICATION, SHALL BE ELIGIBLE TO FILE A SHORT FORM RENEWAL. SUCH STATEMENT SHALL BE ON A FORM PRESCRIBED BY THE APPROPRIATE RENT CONTROL AGENCY OR ADMINISTRATIVE AGENCY AND SHALL INCLUDE THE FOLLOWING: (I) A SWORN STATEMENT CERTIFYING THAT SUCH HEAD OF HOUSEHOLD CONTINUES TO BE ELIGIBLE TO RECEIVE SUCH CERTIFICATE AND THAT THEIR INCOME AND RESIDENCE HAVE NOT CHANGED; AND (II) A CERTIFICATION TO BE SIGNED BY THE APPLICANT STATING THAT ALL INFORMATION CONTAINED IN THEIR STATEMENT IS TRUE AND CORRECT TO THE BEST OF THE APPLICANT'S KNOWLEDGE AND BELIEF AND STATING THAT THEY UNDERSTAND THAT THE WILLFUL MAKING OF ANY FALSE STATEMENT OF MATERIAL FACT THEREIN SHALL SUBJECT THEM TO THE PROVISIONS OF LAW RELEVANT TO THE MAKING AND FILING OF FALSE INSTRUMENTS AND LOSS OF THEIR BENEFIT, AND THAT SUBSEQUENT REAPPLICATION SHALL BE AS A NEW APPLICANT.

(B) The supervising agency shall approve or disapprove applications and, if it approves, shall issue a rent increase exemption order/tax abatement certificate. Copies of such order/certificate shall be issued to the housing company managing the dwelling unit of the eligible head of the household, to the eligible head of the household and to the collecting officer charged with the duty of collecting the taxes of the municipality.

S 3. This act shall take effect immediately; provided, however, that the amendment to subdivision 4 of section 467-b of the real property tax law made by section one of this act shall not affect the expiration of such section and shall be deemed to expire therewith.