

# STATE OF NEW YORK

4555

2017-2018 Regular Sessions

## IN SENATE

February 17, 2017

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

AN ACT to amend the real property tax law, in relation to making certain tax abatement forms more readily available to seniors and authorizing certain entities to assist in the completion of such forms

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 1 of section 467-b of the real property tax law  
2 is amended by adding a new paragraph g to read as follows:

3 g. "Supervising agency" shall mean the appropriate rent control agency  
4 or administrative agency designated to administer the tax abatement for  
5 rent-controlled and rent regulated property occupied by senior citizens  
6 or persons with disabilities pursuant to a local law, resolution, or  
7 ordinance passed pursuant to subdivision two of this section.

8 § 2. Section 467-b of the real property tax law is amended by adding a  
9 new subdivision 3-a to read as follows:

10 3-a. The supervising agency shall develop and implement a plan that  
11 will increase the ability of applicants and participants to obtain and  
12 complete its forms in a community setting. Additionally, the supervising  
13 agency shall make assistance available with respect to the completion of  
14 such forms. Such plan shall include, but not be limited to:

15 a. partnering with organizations, where available, that engage in  
16 outreach and provide supportive services to seniors within the community  
17 to make such forms available to potential applicants and current partic-  
18 ipants, as well as providing assistance with respect to the completion  
19 of such forms. Organizations that have contact with seniors in the  
20 community shall include, where applicable, but not be limited to senior  
21 centers, community-based organizations, community boards established  
22 pursuant to section twenty-eight hundred of the New York city charter,  
23 neighborhood preservation companies established pursuant to article  
24 sixteen of the private housing finance law, and rural preservation

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

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1 corporations established pursuant to article seventeen of the private  
2 housing finance law;

3 b. partnering with other municipal entities or agencies to disseminate  
4 information and forms for the tax abatement program as well as provide  
5 assistance with the completion of such forms;

6 c. providing training for individuals in such partnering organiza-  
7 tions, entities, and agencies to assist individuals in completing such  
8 forms for the tax abatement program;

9 d. authorizing organizations, entities, or agencies that offer assist-  
10 ance with forms pursuant to this subdivision to accept completed forms  
11 from applicants and participants and forward them to the supervising  
12 agency. The supervising agency shall treat such forms as if they had  
13 been received directly from the applicant or participant.

14 § 3. Subdivision 4 of section 467-b of the real property tax law, as  
15 amended by chapter 442 of the laws of 2016, is amended to read as  
16 follows:

17 4. a. (1) The head of the household must apply every two years to the  
18 appropriate rent control agency or administrative agency for a tax  
19 abatement certificate on a form prescribed by said agency. Such form  
20 shall be made available to any organization, entity, or agency partner-  
21 ing with the supervising agency pursuant to subdivision three-a of this  
22 section. Any completed application received pursuant to paragraph d of  
23 subdivision three-a of this section shall be treated as if it had been  
24 received directly from the applicant or participant.

25 (2) Upon the adoption of a local law, ordinance, or resolution by the  
26 governing board of a municipality, any head of household that has been  
27 issued a tax abatement certificate pursuant to this section for five  
28 consecutive benefit periods, and whose income and residence have not  
29 changed since their last renewal application, shall be eligible to file  
30 a short form renewal. Such statement shall be on a form prescribed by  
31 the appropriate rent control agency or administrative agency and shall  
32 include the following: (i) a sworn statement certifying that such head  
33 of household continues to be eligible to receive such certificate and  
34 that their income and residence have not changed; and (ii) a certifi-  
35 cation to be signed by the applicant stating that all information  
36 contained in their statement is true and correct to the best of the  
37 applicant's knowledge and belief and stating that they understand that  
38 the willful making of any false statement of material fact therein shall  
39 subject them to the provisions of law relevant to the making and filing  
40 of false instruments and loss of their benefit, and that subsequent  
41 reapplication shall be as a new applicant.

42 (b) A tax abatement certificate setting forth an amount not in excess  
43 of the increase in maximum rent or legal regulated rent for the taxable  
44 period or such other amount as shall be determined under subdivision  
45 three of this section shall be issued by said agency to each head of the  
46 household who is found to be eligible under this section on or before  
47 the last date prescribed by law for the payment of the taxes or the  
48 first installment thereof of any municipal corporation which has granted  
49 an abatement of taxes. Copies of such certificate shall be issued to the  
50 owner of the real property containing the dwelling unit of the head of  
51 the household and to the collecting officer charged with the duty of  
52 collecting the taxes of each municipal corporation which has granted the  
53 abatement of taxes authorized by this section.

54 § 4. This act shall take effect immediately; provided that the amend-  
55 ments to section 467-b of the real property tax law made by sections

1 one, two and three of this act shall not affect the expiration of such  
2 section and shall be deemed to expire therewith.