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:

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

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

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

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

a. partnering with organizations, where available, that engage in outreach and provide supportive services to seniors within the community to make such forms available to potential applicants and current participants, as well as providing assistance with respect to the completion of such forms. Organizations that have contact with seniors in the community shall include, where applicable, but not be limited to senior centers, community-based organizations, community boards established pursuant to section twenty-eight hundred of the New York city charter, neighborhood preservation companies established pursuant to article 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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corporations established pursuant to article seventeen of the private housing finance law;

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

c. providing training for individuals in such partnering organizations, entities, and agencies to assist individuals in completing such forms for the tax abatement program;

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

§ 3. Subdivision 4 of section 467-b of the real property tax law, as amended by chapter 442 of the laws of 2016, 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. Such form shall be made available to any organization, entity, or agency partnering with the supervising agency pursuant to subdivision three-a of this section. Any completed application received pursuant to paragraph d of subdivision three-a of this section shall be treated as if it had been received directly from the applicant or participant.

(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 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.

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

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