

# STATE OF NEW YORK

4974

2017-2018 Regular Sessions

## IN SENATE

March 3, 2017

Introduced by Sen. DIAZ -- 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 a notice of exemption for senior citizens

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

1 Section 1. Subdivision 4 of section 467 of the real property tax law,  
2 as amended by chapter 406 of the laws of 1995, is amended to read as  
3 follows:

4 4. Every municipal corporation in which such real property is located  
5 shall notify, or cause to be notified, each person owning residential  
6 real property in such municipal corporation of the provisions of this  
7 section. The provisions of this subdivision may be met by a notice or  
8 legend sent on or with each tax bill to such persons reading "You may be  
9 eligible for senior citizen tax exemptions. Senior citizens have until  
10 month....., day....., year....., to apply for such exemptions.  
11 For information please call or write....," followed by the name, tele-  
12 phone number and/or address of a person or department selected by the  
13 municipal corporation to explain the provisions of this section. Each  
14 cooperative apartment corporation shall notify each tenant-stockholder  
15 thereof in residence of such provisions as set forth herein. Failure to  
16 notify, or cause to be notified any person who is in fact, eligible to  
17 receive the exemption provided by this section or the failure of such  
18 person to receive the same shall not prevent the levy, collection and  
19 enforcement of the payment of the taxes on property owned by such  
20 person. A second copy of the notice required by this subdivision shall  
21 be sent thirty days prior to the filing deadline.

22 § 2. Subdivision 5-b of section 467 of the real property tax law, as  
23 added by chapter 571 of the laws of 1996, is amended to read as follows:

24 5-b. Notwithstanding the provisions of this section or any other  
25 provision of law, a [~~county with an annual taxable status date of Janu-~~

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

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1 ~~ary first or January second and with a population of one million or~~  
2 ~~more,~~ municipality may, at its option and by amendment or adoption of a  
3 local law or ordinance, authorize its assessor to accept applications  
4 for the exemption from real property taxes authorized pursuant to this  
5 section on a date later than such ~~[county's]~~ municipality's statutory  
6 deadline date for receiving applications for such exemption. Any appli-  
7 cation filed later than such statutory deadline date which is in compli-  
8 ance with such local law or ordinance amended or adopted pursuant to  
9 this subdivision and which meets all other necessary requirements for  
10 granting the exemption authorized by this section shall be deemed to  
11 have been timely filed prior to such statutory deadline date, and any  
12 individual or individuals for whom such an application has been filed  
13 shall be granted such exemption and shall receive such exemption on the  
14 assessment ~~[roles]~~ rolls prepared for such ~~[county]~~ municipality on the  
15 basis of the taxable status date immediately preceding the date such  
16 application was filed.

17 § 3. This act shall take effect immediately, provided that section two  
18 of this act shall apply to the 2016-2017 tax assessment rolls if an  
19 application for exemption is filed within 60 days of such effective  
20 date.