

STATE OF NEW YORK

3358

2019-2020 Regular Sessions

IN ASSEMBLY

January 29, 2019

Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to applications for the enhanced school tax relief exemption for real property taxes

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

1 Section 1. Paragraph (e) of subdivision 6 of section 425 of the real
2 property tax law, as amended by chapter 531 of the laws of 2006, is
3 amended to read as follows:

4 (e) Except in the city of New York, notwithstanding the provisions of
5 paragraph (a) of this subdivision, [~~an application for such exemption~~
6 ~~may be filed with the assessor after the appropriate taxable status date~~
7 ~~but not later than the last date on which a petition with respect to~~
8 ~~complaints of assessment may be filed, where failure to file a timely~~
9 ~~application resulted from: (i) a death of the applicant's spouse, child,~~
10 ~~parent, brother or sister; or (ii) an illness of the applicant or of the~~
11 ~~applicant's spouse, child, parent, brother or sister, which actually~~
12 ~~prevents the applicant from filing on a timely basis, as certified by a~~
13 ~~licensed physician. The assessor shall approve or deny such application~~
14 ~~as if it had been filed on or before the taxable status date]~~ the local
15 governing body of a city, town, village or county having the power to
16 assess may adopt a local law authorizing the assessor or assessors of
17 such city, town, village or county to accept applications for the basic
18 exemption and the enhanced exemption for senior citizens authorized
19 pursuant to this section after the taxable status date for such city,
20 town, village or county. Such local law shall provide that in the event
21 the owner, or all of the owners, of property fail to file the applica-
22 tion required pursuant to this section on or before such taxable status
23 date, such owner or owners may file the application, executed as if such
24 application had been filed on or before such taxable status date, with
25 the assessor on or before January tenth of the following year.

26 § 2. This act shall take effect immediately.

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

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