

# STATE OF NEW YORK

S. 3492

A. 5051

2019-2020 Regular Sessions

## SENATE - ASSEMBLY

February 7, 2019

IN SENATE -- Introduced by Sens. LAVALLE, ORTT -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

IN ASSEMBLY -- Introduced by M. of A. THIELE -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to authorizing a tax exemption for senior citizen tenants residing in manufactured home parks in certain municipal corporations and school districts

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

1 Section 1. The real property tax law is amended by adding a new  
2 section 467-1 to read as follows:

3 § 467-1. Tenants sixty-five years of age or over within manufactured  
4 home parks. 1. Any municipal corporation or school district within a  
5 county with a population between one million four hundred ninety thou-  
6 sand and one million five hundred thousand based upon the latest decen-  
7 ennial federal census shall be authorized to provide a senior citizen tax  
8 exemption program for senior citizens residing within manufactured  
9 homes, as defined by section two hundred thirty-three of the real prop-  
10 erty law, within such county, after a public hearing thereon, and upon  
11 the adoption of a local law or ordinance, or for a school district upon  
12 the adoption of a resolution, providing therefor. Such programs shall  
13 apply to senior citizens sixty-five years of age or over, as defined in  
14 paragraph (a) of subdivision four of section four hundred twenty-five of  
15 this title, who reside in a manufactured home located on land for which  
16 residential rent is paid and whose combined income does not exceed the  
17 income standard set forth in paragraph (b) of subdivision four of  
18 section four hundred twenty-five of this title and within any additional  
19 specified limits as further established by such law or local ordinance.  
20 Such tax exemption shall include a proportional share of the increase in  
21 annual taxes levied upon buildings and land within such park. This

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

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1 amount shall be calculated based upon the percentage that the number of  
2 homes qualifying under this section bears to the total lots within such  
3 park which shall be multiplied by the overall annual tax increase on  
4 buildings and land constituting the common areas of such park.

5 2. The eligible senior citizen shall apply each year to qualify for  
6 the exemption, prior to the taxable status date prescribed by law, to  
7 the appropriate local assessor for a tax exemption certificate, on a  
8 form prescribed by the commissioner. In order to receive such  
9 exemption, each applicant must submit, as part of the application proc-  
10 ess, an accessory agreement signed by his or her manufactured home park  
11 landlord, attesting to the landlord's willingness to participate in the  
12 program. Such agreement shall include the landlord's responsibilities to  
13 (a) reduce the tenant's rent on a monthly basis by one-twelfth of the  
14 amount of the annual exemption granted, (b) reimburse, to the receiver  
15 of taxes of the municipal corporation which granted the exemption, a  
16 pro-rated portion of the tax exemption if his or her qualifying tenant  
17 should move during the taxable period, and (c) permit all qualifying  
18 tenants to participate in the program.

19 3. A tax exemption certificate establishing the amount of exemption  
20 for the taxable period shall be issued to each senior citizen who is  
21 eligible by the respective local assessor upon request. Copies of the  
22 certificate shall be issued to the owner of the real property containing  
23 the manufactured home of the senior citizen and to the receiver of taxes  
24 of each municipality which has granted the exemption of taxes. The  
25 exemption for the tax period set in the tax exemption certificate shall  
26 be deducted from the total taxes levied by the municipality which grant-  
27 ed the exemption on real property containing the manufactured home.

28 4. Any conviction of having made a willful false statement in the  
29 application for exemption pursuant to this section shall be punishable  
30 by a fine of not more than one hundred dollars and shall disqualify the  
31 applicant senior citizen and/or homeowner from further exemptions for a  
32 period of five years.

33 5. The provisions of this section shall be applicable to all manufac-  
34 tured home units within a manufactured home park which comply with all  
35 relevant housing codes, local laws or ordinances.

36 6. Any municipal corporation or school district within a county with a  
37 population between one million four hundred ninety thousand and one  
38 million five hundred thousand based upon the latest decennial federal  
39 census that adopts such program for senior citizens residing in a manu-  
40 factured home park shall receive reimbursement for the cost of adminis-  
41 tering the program from the state of New York.

42 § 2. This act shall take effect January 1, 2020 and shall apply to  
43 real property having a taxable status date on or after such effective  
44 date.