

STATE OF NEW YORK

4786

2019-2020 Regular Sessions

IN ASSEMBLY

February 5, 2019

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

AN ACT to amend the real property tax law, in relation to establishing a real property tax freeze for property owned by certain persons 62 years of age or older

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. Real property tax freeze for certain persons over sixty-two
4 years of age. 1.(a) Real property owned by one or more persons, each of
5 whom is sixty-two years of age or over, or real property owned by
6 husband and wife, one of whom is sixty-two years of age or over, may be
7 subject to a taxation freeze provided the governing board of any municipi-
8 pality in which the real property is located after public hearing,
9 adopts a local law, ordinance or resolution providing that real property
10 taxes for such property be frozen at the amounts payable at the time
11 such application for freeze was initially made.

12 (b) The relief provided by this section shall represent the maximum
13 allowable amount that a municipal corporation, having duly adopted a
14 real property tax freeze pursuant to this section, may levy against a
15 qualifying owner or owners of residential real property in any given
16 year; provided the owner or owners remain eligible to receive such
17 relief.

18 (c) Nothing in this section shall prohibit an owner or owners of resi-
19 dential real property from applying for or being granted any other real
20 property tax exemptions provided by law that they may qualify for. An
21 owner or owners' final annual tax liability for a municipal corporation
22 adopting the provisions of this section shall be calculated after taking
23 into account and granting all other applicable real property tax
24 exemption.

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

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1 2. An owner or owners of a residential real property shall be eligible
2 for a real property tax freeze pursuant to this section if: (a) the
3 owner or owners of residential real property are each sixty-two years of
4 age on or before December thirty-first of the year preceding an applica-
5 tion for relief under this section; (b) the income of the owner or the
6 combined income of the owners of the property for the income tax year
7 immediately preceding the date of making application for the freeze
8 exceeds the sum of one hundred twenty thousand dollars. Income tax year
9 shall mean the twelve month period for which the owner or owners filed a
10 federal personal income tax return, or if no such return is filed, the
11 calendar year. Where title is vested in either the husband or the wife,
12 their combined income may not exceed such sum. Such income shall include
13 social security and retirement benefits, interest, dividends, total gain
14 from the sale or exchange of a capital asset which may be offset by a
15 loss from the sale or exchange of a capital asset in the same income tax
16 year, net rental income, salary or earnings, and net income from self-
17 employment, but shall not include a return of capital, gifts or inheri-
18 tances; and (c) the property is an owner occupied one-, two-, or three-
19 family residential property, that serves as the primary residence of the
20 owner or owners.

21 3. Each governing board of any municipality shall notify, or cause to
22 be notified, each person owning residential real property in such muni-
23 cipality of the provisions of this section. The provisions of this
24 subdivision may be met by a notice or legend sent on or with each tax
25 bill to such persons reading "You may be eligible for a senior citizen
26 tax freeze. Senior citizens have until month, day,
27 year, to apply for such freeze. For information please call or
28 write", followed by the name, telephone number and/or address of a
29 person or department selected by the county to explain the provisions of
30 this section. Failure to notify, or cause to be notified any person who
31 is in fact, eligible to receive a freeze provided by this section or the
32 failure of such person to receive the same shall not prevent the levy,
33 collection and enforcement of the payment of the taxes on property owned
34 by such person.

35 4. Application for such freeze must be made by the owner, or all of
36 the owners of the property, on forms prescribed by the commissioner to
37 be furnished by the appropriate assessing authority and shall furnish
38 the information and be executed in the manner required or prescribed in
39 such forms, and shall be filed in such assessor's office on or before
40 the appropriate taxable status date annually.

41 5. At least sixty days prior to the appropriate taxable status date,
42 the assessing authority shall mail to each person who was granted a
43 freeze pursuant to this section on the latest completed assessment roll
44 an application form and a notice that such application must be filed on
45 or before the taxable status date and be approved in order for the
46 freeze to be granted. The assessing authority shall, within three days
47 of the completion and filing of the tentative assessment roll, notify by
48 mail any applicant who has included with his application at least one
49 self-addressed, pre-paid envelope, of the approval or denial of the
50 application; provided, however, that the assessing authority shall, upon
51 the receipt and filing of the application, send by mail notification of
52 receipt to any applicant who has included two of such envelopes with the
53 application. Where an applicant is entitled to a notice of denial pursu-
54 ant to this subdivision, such notice shall be on a form prescribed by
55 the commissioner and shall state the reasons for such denial and shall
56 further state that the applicant may have such determination reviewed in

1 the manner provided by law. Failure to mail any such application form or
2 notices or the failure of such person to receive any of the same shall
3 not prevent the levy, collection and enforcement of the payment of the
4 taxes on property owned by such person.

5 6. Any tax freeze provided by this section shall cease upon an owner
6 or owners conveyance of the property for which relief was provided under
7 this section, or upon the owner or owners no longer using such property
8 as a primary residence. Use as a primary residence shall not be
9 effected by one's status as a patient or resident of any medical or
10 other treatment facility.

11 7. Any conviction of having made any willful false statement in the
12 application for such freeze, shall be punishable by a fine of not more
13 than one hundred dollars and shall disqualify the applicant or appli-
14 cants from further freezes for a period of five years.

15 § 2. This act shall take effect on the first of January next succeed-
16 ing the date on which it shall have become a law.