# STATE OF NEW YORK

5233

2019-2020 Regular Sessions

# IN ASSEMBLY

February 7, 2019

Introduced by M. of A. RAIA, FINCH, McDONOUGH, MORINELLO, RICHARDSON -- Multi-Sponsored 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 a senior citizen rent exemption and tax abatement program within Suffolk county

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

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

**§ 467-l. Tenants sixty-five years of age or over within Suffolk county. 1. Any municipal corporation within Suffolk county is hereby authorized to provide a program of senior citizen rent exemption and tax abatement provided the governing board of such municipality, after a public hearing thereon, adopts a local law or ordinance providing therefor. Such program shall apply to persons sixty-five years of age or over, who reside in residential rental premises and who are heads of households whose incomes fall within specified limits to be established by such law or ordinance.**

**2. The eligible head of household shall apply each year, prior to the taxable status date prescribed by law, to the appropriate local assessor for a tax abatement certificate, on a form prescribed by the state board. As a required part of the application process, each applicant shall also submit an accessory agreement signed by his or her landlord, attesting to the landlord's willingness to participate in the program. Such agreement shall include the landlord's responsibilities to (a) reduce the tenant's rent on a monthly basis by one-twelfth of the amount of the annual exemption granted, (b) reimburse, to the receiver of taxes of the municipal corporation which granted the exemption, a pro-rated portion of the tax abatement if his or her qualifying tenant should move during the taxable period and (c) permit all qualifying tenants to participate in the program.**

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

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**3. A tax abatement certificate establishing the amount of exemption for the taxable period shall be issued to each head of the household who is eligible. Copies of the certificate shall be issued to the owner of the real property containing the rental unit of the head of the household and to the receiver of taxes of each municipality which has granted the abatement of taxes. The exemption for the tax period set in the tax abatement certificate shall be deducted from the total taxes levied by the municipality which granted the abatement on real property containing the rental unit.**

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

**5. The provisions of this section shall be applicable to all rental units which comply with all relevant housing codes, local laws or ordinances.**

§ 2. This act shall take effect immediately and shall apply to real property having a taxable status date on or after such effective date.