## STATE OF NEW YORK

4060

2019-2020 Regular Sessions

## IN SENATE

February 26, 2019

Introduced by Sen. HOYLMAN -- 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 renewal notices for applications under the SCRIE program

## 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-b of the real property tax 2 law, as amended by chapter 360 of the laws of 2018, is amended to read 3 as follows:

4 4. a. (1) The head of the household must apply every two years to the 5 appropriate rent control agency or administrative agency for a tax 6 abatement certificate on a form prescribed by said agency. Such form 7 shall be made available to any organization, entity, or agency partner-8 ing with the supervising agency pursuant to subdivision three-a of this 9 section. Any completed application received pursuant to paragraph d of 10 subdivision three-a of this section shall be treated as if it had been 11 received directly from the applicant or participant.

(2) Upon the adoption of a local law, ordinance, or resolution by the 12 13 governing board of a municipality, any head of household that has been 14 issued a tax abatement certificate pursuant to this section for five 15 consecutive benefit periods, and whose income and residence have not 16 changed since their last renewal application, shall be eligible to file a short form renewal. Such statement shall be on a form prescribed by 17 the appropriate rent control agency or administrative agency and shall 18 include the following: (i) a sworn statement certifying that such head 19 20 of household continues to be eligible to receive such certificate and 21 that their income and residence have not changed; and (ii) a certif-22 ication to be signed by the applicant stating that all information 23 contained in their statement is true and correct to the best of the 24 applicant's knowledge and belief and stating that they understand that 25 the willful making of any false statement of material fact therein shall

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

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1 subject them to the provisions of law relevant to the making and filing 2 of false instruments and loss of their benefit, and that subsequent 3 reapplication shall be as a new applicant.

4 (b) A tax abatement certificate setting forth an amount not in excess 5 of the increase in maximum rent or legal regulated rent for the taxable б period or such other amount as shall be determined under subdivision 7 three of this section shall be issued by said agency to each head of the 8 household who is found to be eligible under this section on or before 9 the last date prescribed by law for the payment of the taxes or the first installment thereof of any municipal corporation which has granted 10 11 an abatement of taxes. Copies of such certificate shall be issued to the owner of the real property containing the dwelling unit of the head of 12 13 the household and to the collecting officer charged with the duty of 14 collecting the taxes of each municipal corporation which has granted the abatement of taxes authorized by this section. The appropriate rent 15 16 control agency or administrative agency shall send a notice of required 17 renewal to each head of household currently receiving an exemption under this section via United States Postal Service to their primary residence 18 19 no less than thirty days prior to the application renewal date.

20 § 2. Subdivision 4 of section 467-b of the real property tax law, as 21 added by chapter 689 of the laws of 1972, is amended to read as follows: 22 4. The head of the household must apply each year to the appropriate 23 rent control agency for a tax abatement certificate on a form prescribed by said agency. A tax abatement certificate setting forth an amount not 24 25 in excess of the increase in maximum rent for the taxable period shall 26 be issued by said agency to each head of the household who is found to 27 be eligible under this section on or before the last date prescribed by law for the payment of the taxes or the first installment thereof of any 28 29 city, town or village which has granted an abatement of taxes. Copies of 30 such certificate shall be issued to the owner of the real property 31 containing the dwelling unit of the head of the household and to the 32 collecting officer charged with the duty of collecting the taxes of each 33 city, town or village which has granted the abatement of taxes authorized by this section. The appropriate rent control agency or adminis-34 35 trative agency shall send a notice of required renewal to each head of 36 household currently receiving an exemption under this section via United 37 States Postal Service to their primary residence no less than thirty 38 days prior to the application renewal date.

39 § 3. Subdivision 4 of section 467-c of the real property tax law, as 40 amended by chapter 442 of the laws of 2016, is amended to read as 41 follows:

42 4. a. (1) Any such local law or ordinance may provide that the eligi-43 ble head of the household shall apply annually to the supervising agency 44 for a rent increase exemption order/tax abatement certificate on a form 45 to be prescribed and made available by the supervising agency.

46 (2) Upon the adoption of a local law, ordinance, or resolution by the 47 governing board of a municipality, any head of household that has been issued a tax abatement certificate pursuant to this section for five 48 consecutive benefit periods, and whose income and residence have not 49 50 changed since their last renewal application, shall be eligible to file 51 short form renewal. Such statement shall be on a form prescribed by а 52 the appropriate rent control agency or administrative agency and shall 53 include the following: (i) a sworn statement certifying that such head 54 of household continues to be eligible to receive such certificate and 55 that their income and residence have not changed; and (ii) a certif-56 ication to be signed by the applicant stating that all information

1 contained in their statement is true and correct to the best of the 2 applicant's knowledge and belief and stating that they understand that 3 the willful making of any false statement of material fact therein shall 4 subject them to the provisions of law relevant to the making and filing 5 of false instruments and loss of their benefit, and that subsequent 6 reapplication shall be as a new applicant.

7 [(b)] b. The supervising agency shall approve or disapprove applica-8 tions and, if it approves, shall issue a rent increase exemption 9 order/tax abatement certificate. Copies of such order/certificate shall 10 be issued to the housing company managing the dwelling unit of the 11 eligible head of the household, to the eligible head of the household and to the collecting officer charged with the duty of collecting the 12 13 taxes of the municipality. The appropriate supervising agency shall send 14 a notice of required renewal to each head of household currently receiv-15 ing an exemption under this section via United States Postal Service to 16 their primary residence no less than thirty days prior to the applica-17 tion renewal date.

18 § 4. This act shall take effect on the ninetieth day after it shall 19 have become a law; provided that the amendments to section 467-b of the 20 real property tax law made by section one of this act shall be subject 21 to the expiration and reversion of such section pursuant to section 17 22 of chapter 576 of the laws of 1974, as amended, when upon such date the 23 provisions of section two of this act shall take effect.