STATE OF NEW YORK

1377

2021-2022 Regular Sessions

IN ASSEMBLY

January 8, 2021

Introduced by M. of A. CAHILL -- Multi-Sponsored by -- M. of A. PERRY -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the assessor providing proof of submission to the STAR applicant

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

Section 1. Paragraph (b) of subdivision 6 of section 425 of the real property tax law, as amended by chapter 531 of the laws of 2006 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

(b) Approval or denial of application. If the assessor is satisfied that the applicant or applicants are entitled to an exemption pursuant to this section, he or she shall approve the application and such real property shall thereafter be exempt from school district taxation as provided herein. **Upon receipt of an application, the assessor shall provide the applicant with written proof of such submission.** If the assessor determines that the applicant or applicants are not entitled to an exemption pursuant to this section, he or she shall, not later than ten days prior to the date for hearing complaints in relation to assessments, mail to each applicant not entitled to the exemption a notice of denial of that application for the exemption herein for that year; except that in the city of New York, such notice shall be mailed not later than thirty days prior to the final date for filing an assessment appeal as set forth in paragraph (b-1) of this subdivision. The notice of denial shall specify each reason for such denial and shall be sent on a form prescribed by the commissioner. Failure to mail any such notice of denial or the failure of any person to receive such notice shall not prevent the levy, collection and enforcement of the taxes on property owned by such person.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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