

# STATE OF NEW YORK

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1980

2021-2022 Regular Sessions

## IN ASSEMBLY

January 14, 2021

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Introduced by M. of A. DINOWITZ, SEAWRIGHT, WALLACE, BARRON -- read once  
and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to required  
notice of tax exemptions for senior citizens

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

1 Section 1. Subdivision 4 of section 467 of the real property tax law,  
2 as amended by chapter 406 of the laws of 1995, is amended to read as  
3 follows:

4 4. Every municipal corporation in which such real property is located  
5 shall notify, or cause to be notified, each person owning residential  
6 real property in such municipal corporation of the provisions of this  
7 section. The provisions of this subdivision may be met by a notice or  
8 legend sent on or with each tax bill to such persons reading "You may be  
9 eligible for senior citizen tax exemptions. Senior citizens have until  
10 month....., day....., year....., to apply for such exemptions.  
11 For information please call or write....," followed by the name, tele-  
12 phone number and/or address of a person or department selected by the  
13 municipal corporation to explain the provisions of this section. Each  
14 cooperative apartment corporation shall notify each tenant-stockholder  
15 thereof in residence of such provisions as set forth herein. Failure to  
16 notify, or cause to be notified any person who is in fact, eligible to  
17 receive the exemption provided by this section or the failure of such  
18 person to receive the same shall not prevent the levy, collection and  
19 enforcement of the payment of the taxes on property owned by such  
20 person. A second copy of the notice required by this subdivision shall  
21 be sent thirty days prior to the filing deadline.

22 § 2. This act shall take effect immediately.

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

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