STATE OF NEW YORK

S. 5172 A. 5806

2021-2022 Regular Sessions

SENATE - ASSEMBLY

February 25, 2021

IN SENATE -- Introduced by Sen. PALUMBO -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

IN ASSEMBLY -- Introduced by M. of A. THIELE -- Multi-Sponsored by -- M. of A. SANTABARBARA -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to eligibility for the enhanced school tax relief exemption for senior citizens for properties purchased after the levy of taxes

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

Section 1. Subdivision 6 of section 425 of the real property tax law is amended by adding a new paragraph (f) to read as follows:

(f) Notwithstanding the provisions of paragraph (a) of this subdivision, where a person who meets the requirements for an enhanced exemption for property owned by senior citizens pursuant to this section purchases property after the levy of taxes, such person may file an application for exemption with the assessor within thirty days of the transfer of title to such person. The assessor shall make a determination of whether or not the parcel would have qualified for exempt status on the tax roll on which the taxes were levied had title to the parcel been in the name of the applicant on the taxable status date applicable to the tax roll. The application shall be on a form prescribed by the commissioner. The assessor, no later than thirty days after receipt of such application, shall notify both the applicant and the board of assessment review, by first class mail, of the exempt amount, if any, and the right of the owner to a review of the exempt amount upon the filing of a written complaint. Such complaint shall be on a form prescribed by the commissioner and shall be filed with the board of assessment review within twenty days of the mailing of this notice. If no complaint is received, the board of assessment review

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

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shall so notify the assessor, and the exempt amount determined by the assessor shall be final. If the applicant files a complaint, the board of assessment review shall schedule a time and place for a hearing with respect thereto no later than thirty days after the mailing of the notice by the assessor. The board of assessment review shall meet and determine the exempt amount and shall immediately notify the assessor and the applicant, by first class mail, of its determination. The amount of exemption determined pursuant to this paragraph shall be subject to review as provided in article seven of this chapter. Such a proceeding shall be commenced within thirty days of the mailing of the notice of the board of assessment review to the new owner as provided in this paragraph.

§ 2. This act shall take effect immediately and shall apply to real property transferred to qualified senior citizens after taxable status dates occurring on or after such date.