STATE OF NEW YORK

3514

2021-2022 Regular Sessions

IN SENATE

January 30, 2021

Introduced by Sen. COMRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to extending the renewal of certain provisions of the real property tax law for persons age sixty-five and older or for certain persons with disabilities and limited income for one year due to the novel coronavirus, COVID-19 pandemic

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

Section 1. Notwithstanding any other provision of law, in the interest of the health and safety of the public due to the novel coronavirus, COVID-19 pandemic, every local municipal assessor is authorized to extend for the period of one year, the renewal of sections 467 and 459-c of the real property tax law required pursuant to title 2 of article 4 of the real property tax law, relating to persons age sixty-five and older or for certain persons with disabilities and limited income. If the eligible recipient determines his or her income has changed in a matter that would grant him or her a greater exemption than what was presented on the previous year's assessment roll, such eligible recipient shall have the opportunity to reapply. Such exemption shall be no less than what was granted on the previous year's assessment roll.

§ 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after March 7, 2020.

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

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