

STATE OF NEW YORK

4599--A

2021-2022 Regular Sessions

IN SENATE

February 5, 2021

Introduced by Sen. BROOKS -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- recommitted to the Committee on Aging in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to making a real property tax exemption for persons sixty-five years of age or over mandatory for school taxes; and to repeal certain provisions of such law relating thereto

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

Section 1. The real property tax law is amended by adding a new section 467-m to read as follows:

§ 467-m. Persons sixty-five years of age or over; school districts.
1. (a) Real property owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by husband and wife or by siblings, one of whom is sixty-five years of age or over, or real property owned by one or more persons, shall be exempt pursuant to a local law, ordinance or resolution adopted by the governing board no later than two thousand twenty-two from taxation by any school district in which located at least thirty per centum of the assessed valuation thereof.

(b) Any exemption provided by this section shall be computed after all other partial exemptions allowed by law, excluding the school tax relief (STAR) exemption authorized by section four hundred twenty-five of this title, have been subtracted from the total amount assessed.

(c) The real property tax exemption on real property owned by husband and wife, one of whom is sixty-five years of age or over, once granted, shall not be rescinded by any municipal corporation solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two years of age.

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

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1 2. Exemption from taxation shall not be granted in the case of real
2 property where a child resides if such child attends a public school of
3 elementary or secondary education, unless the governing board of the
4 school district in which the property is located, after public hearing,
5 adopts a resolution providing for such exemption; provided that any such
6 resolution shall condition such exemption upon satisfactory proof that
7 the child was not brought into the residence in whole or in substantial
8 part for the purpose of attending a particular school within the
9 district. The procedure for such hearing and resolution must be
10 conducted separately from the procedure for any hearing and local law,
11 ordinance or resolution conducted pursuant to paragraph (a) of subdivi-
12 sion one of this section.

13 3. No exemption shall be granted:

14 (a) if the income of the owner or the combined income of the owners of
15 the property for the income tax year immediately preceding the date of
16 making application for exemption exceeds the sum of ninety-two thousand
17 dollars and in a city with a population of one million or more eighty
18 thousand, as provided by the local law, ordinance or resolution adopted
19 pursuant to this section. Income tax year shall mean the twelve month
20 period for which the owner or owners filed a federal personal income tax
21 return, or if no such return is filed, the calendar year. Where title is
22 vested in either the husband or the wife, their combined income may not
23 exceed such sum, except where the husband or wife, or ex-husband or
24 ex-wife is absent from the property as provided in subparagraph (ii) of
25 paragraph (d) of this subdivision, then only the income of the spouse or
26 ex-spouse residing on the property shall be considered and may not
27 exceed such sum. Such income shall include social security and retire-
28 ment benefits, interest, dividends, total gain from the sale or exchange
29 of a capital asset which may be offset by a loss from the sale or
30 exchange of a capital asset in the same income tax year, net rental
31 income, salary or earnings, and net income from self-employment, but
32 shall not include a return of capital, gifts, inheritances, payments
33 made to individuals because of their status as victims of Nazi perse-
34 cution, as defined in P.L. 103-286 or monies earned through employment
35 in the federal foster grandparent program and any such income shall be
36 offset by all medical and prescription drug expenses actually paid which
37 were not reimbursed or paid for by insurance, if the governing board of
38 a municipality, after a public hearing, adopts a local law, ordinance or
39 resolution providing therefor. In addition, an exchange of an annuity
40 for an annuity contract, which resulted in non-taxable gain, as deter-
41 mined in section one thousand thirty-five of the internal revenue code,
42 shall be excluded from such income. Provided that such exclusion shall
43 be based on satisfactory proof that such an exchange was solely an
44 exchange of an annuity for an annuity contract that resulted in a non-
45 taxable transfer determined by such section of the internal revenue
46 code. Furthermore, such income shall not include the proceeds of a
47 reverse mortgage, as authorized by section six-h of the banking law, and
48 sections two hundred eighty and two hundred eighty-a of the real proper-
49 ty law; provided, however, that monies used to repay a reverse mortgage
50 may not be deducted from income, and provided additionally that any
51 interest or dividends realized from the investment of reverse mortgage
52 proceeds shall be considered income. The provisions of this paragraph
53 notwithstanding, such income shall not include veterans disability
54 compensation, as defined in Title 38 of the United States Code provided
55 the governing board of such municipality, after public hearing, adopts a
56 local law, ordinance or resolution providing therefor. In computing net

1 rental income and net income from self-employment no depreciation
2 deduction shall be allowed for the exhaustion, wear and tear of real or
3 personal property held for the production of income;

4 (b) unless the owner shall have held an exemption under this section
5 for his previous residence or unless the title of the property shall
6 have been vested in the owner or one of the owners of the property for
7 at least twelve consecutive months prior to the date of making applica-
8 tion for exemption, provided, however, that in the event of the death of
9 either a husband or wife in whose name title of the property shall have
10 been vested at the time of death and then becomes vested solely in the
11 survivor by virtue of devise by or descent from the deceased husband or
12 wife, the time of ownership of the property by the deceased husband or
13 wife shall be deemed also a time of ownership by the survivor and such
14 ownership shall be deemed continuous for the purposes of computing such
15 period of twelve consecutive months. In the event of a transfer by
16 either a husband or wife to the other spouse of all or part of the title
17 to the property, the time of ownership of the property by the transferor
18 spouse shall be deemed also a time of ownership by the transferee spouse
19 and such ownership shall be deemed continuous for the purposes of
20 computing such period of twelve consecutive months. Where property of
21 the owner or owners has been acquired to replace property formerly owned
22 by such owner or owners and taken by eminent domain or other involuntary
23 proceeding, except a tax sale, the period of ownership of the former
24 property shall be combined with the period of ownership of the property
25 for which application is made for exemption and such periods of owner-
26 ship shall be deemed to be consecutive for purposes of this section.
27 Where a residence is sold and replaced with another within one year and
28 both residences are within the state, the period of ownership of both
29 properties shall be deemed consecutive for purposes of the exemption
30 from taxation by a municipality within the state granting such
31 exemption. Where the owner or owners transfer title to property which as
32 of the date of transfer was exempt from taxation under the provisions of
33 this section, the reacquisition of title by such owner or owners within
34 nine months of the date of transfer shall be deemed to satisfy the
35 requirement of this paragraph that the title of the property shall have
36 been vested in the owner or one of the owners for such period of twelve
37 consecutive months. Where, upon or subsequent to the death of an owner
38 or owners, title to property which as of the date of such death was
39 exempt from taxation under such provisions, becomes vested, by virtue of
40 devise or descent from the deceased owner or owners, or by transfer by
41 any other means within nine months after such death, solely in a person
42 or persons who, at the time of such death, maintained such property as a
43 primary residence, the requirement of this paragraph that the title of
44 the property shall have been vested in the owner or one of the owners
45 for such period of twelve consecutive months shall be deemed satisfied;

46 (c) unless the property is used exclusively for residential purposes,
47 provided, however, that in the event any portion of such property is not
48 so used exclusively for residential purposes but is used for other
49 purposes, such portion shall be subject to taxation and the remaining
50 portion only shall be entitled to the exemption provided by this
51 section;

52 (d) unless the real property is the legal residence of and is occupied
53 in whole or in part by the owner or by all of the owners of the proper-
54 ty: except where, (i) an owner is absent from the residence while
55 receiving health-related care as an inpatient of a residential health
56 care facility, as defined in section twenty-eight hundred one of the

1 public health law, provided that any income accruing to that person
2 shall only be income only to the extent that it exceeds the amount paid
3 by such owner, spouse, or co-owner for care in the facility, and
4 provided further, that during such confinement such property is not
5 occupied by other than the spouse or co-owner of such owner; or, (ii)
6 the real property is owned by a husband and/or wife, or an ex-husband
7 and/or an ex-wife, and either is absent from the residence due to
8 divorce, legal separation or abandonment and all other provisions of
9 this section are met provided that where an exemption was previously
10 granted when both resided on the property, then the person remaining on
11 the real property shall be sixty-two years of age or over.

12 4. (a) For the purposes of this section, title to that portion of real
13 property owned by a cooperative apartment corporation in which a
14 tenant-stockholder of such corporation resides and which is represented
15 by his share or shares of stock in such corporation as determined by its
16 or their proportional relationship to the total outstanding stock of the
17 corporation, including that owned by the corporation, shall be deemed to
18 be vested in such tenant-stockholder.

19 (b) That proportion of the assessment of such real property owned by a
20 cooperative apartment corporation determined by the relationship of such
21 real property vested in such tenant-stockholder to such entire parcel
22 and the buildings thereon owned by such cooperative apartment corpo-
23 ration in which such tenant-stockholder resides shall be subject to
24 exemption from taxation pursuant to this section and any exemption so
25 granted shall be credited by the appropriate taxing authority against
26 the assessed valuation of such real property; the reduction in real
27 property taxes realized thereby shall be credited by the cooperative
28 apartment corporation against the amount of such taxes otherwise payable
29 by or chargeable to such tenant-stockholder.

30 (c) Real property may be exempt from taxation pursuant to this subdi-
31 vision by a municipality in which such property is located only if the
32 governing board of such municipality, after public hearing, adopts a
33 local law, ordinance or resolution providing therefor. Notwithstanding
34 any provision of law to the contrary, any local law, ordinance or resol-
35 ution adopted pursuant to this paragraph may provide, or be amended to
36 provide, that a tenant-stockholder who resides in a dwelling which is
37 subject to the provisions of either article two, four, five or eleven of
38 the private housing finance law and who is eligible for a rent increase
39 exemption pursuant to section four hundred sixty-seven-c of this title
40 shall not be eligible for an exemption pursuant to this subdivision and
41 that a tenant-stockholder who resides in a dwelling which is subject to
42 the provisions of either article two, four, five or eleven of the
43 private housing finance law and who is not eligible for a rent increase
44 exemption pursuant to section four hundred sixty-seven-c of this title
45 but who meets the requirements for eligibility for an exemption pursuant
46 to this section shall be eligible for such exemption provided that such
47 exemption shall be in an amount determined by multiplying the exemption
48 otherwise allowable pursuant to this section by a fraction having a
49 numerator equal to the amount of real property taxes or payments in lieu
50 of taxes that were paid with respect to such dwelling and a denominator
51 equal to the full amount of real property taxes that would have been
52 owed with respect to such dwelling had it not been granted an exemption
53 or abatement of real property taxes pursuant to any provision of law,
54 provided, however, that any reduction in real property taxes received
55 with respect to such dwelling pursuant to this section or section four
56 hundred sixty-seven-c of this title shall not be considered in calculat-

ing such numerator. Any such local law, ordinance or resolution that so provides, or is amended to so provide, shall also provide that a tenant-stockholder who resides in a dwelling which was or continues to be subject to a mortgage insured or initially insured by the federal government pursuant to section two hundred thirteen of the National Housing Act, as amended, and who is eligible for both a rent increase exemption pursuant to section four hundred sixty-seven-c of this title and an exemption pursuant to this subdivision, may apply for and receive either a rent increase exemption pursuant to section four hundred sixty-seven-c of this title or an exemption pursuant to this subdivision, but not both.

5. The commissioner shall develop, make available and distribute to any municipal corporation which requests it, a form for the purpose of administering the provisions of paragraph (a) of subdivision three of this section.

6. Every municipal corporation in which such real property is located shall notify, or cause to be notified, each person owning residential real property in such municipal corporation of the provisions of this section. The provisions of this subdivision may be met by a notice or legend sent on or with each tax bill to such persons reading "You may be eligible for senior citizen school tax exemptions. Senior citizens have until month....., day....., year....., to apply for such exemptions. For information please call or write.....," followed by the name, telephone number and/or address of a person or department selected by the municipal corporation to explain the provisions of this section. Each cooperative apartment corporation shall notify each tenant-stockholder thereof in residence of such provisions as set forth herein. Failure to notify, or cause to be notified any person who is in fact, eligible to receive the exemption provided by this section or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

7. (a) A senior citizen eligible for the exemption provided for in subdivision one of this section may request that a notice be sent to an adult third party. Such request shall be made on a form prescribed by the commissioner and shall be submitted to the assessor of the assessing unit in which the eligible taxpayer resides no later than sixty days before the last application date for the first taxable status date to which it is to apply. Such form shall provide a section whereby the designated third party shall consent to such designation. Such request shall be effective upon receipt by the assessor. The assessor shall maintain a list of all eligible property owners who have requested notices pursuant to this paragraph.

(b) A notice shall be sent to the designated third party at least thirty days prior to the last application date for each ensuing taxable status date; provided that no such notice need be sent in the first year if the request was not received by the assessor at least sixty days before the last application date for the applicable taxable status date. Such notice shall read substantially as follows: "On behalf of (identify senior citizen or citizens), you are advised that his, her, or their renewal application for the senior exemption must be filed with the assessor no later than (enter date). You are encouraged to remind him, her, or them of that fact, and to offer assistance if needed, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated."

1 (c) A notice shall be sent to the designated third party whenever the
2 assessor sends a notice to the senior citizen regarding the possible
3 removal of the senior exemption. Such notice shall read substantially as
4 follows: "On behalf of (identify senior citizen or citizens), you are
5 advised that his, her, or their senior exemption is at risk of being
6 removed. You are encouraged to make sure that he, she or they are aware
7 of that fact, and to offer assistance if needed, although you are under
8 no legal obligation to do so. Your cooperation and assistance are great-
9 ly appreciated."

10 (d) The obligation to mail such notices shall cease if the eligible
11 taxpayer cancels the request or ceases to qualify for the senior
12 exemption.

13 (e) Failure to mail any notice required by this subdivision, or the
14 failure of a party to receive same, shall not affect the validity of the
15 levy, collection, or enforcement of taxes on property owned by such
16 person, or in the case of a third party notice, on property owned by the
17 senior citizen.

18 8. Application for such exemption must be made by the owner, or all of
19 the owners of the property, on forms prescribed by the commissioner to
20 be furnished by the appropriate assessing authority and shall furnish
21 the information and be executed in the manner required or prescribed in
22 such forms, and shall be filed in such assessor's office on or before
23 the appropriate taxable status date. Notwithstanding any other provision
24 of law, at the option of the municipal corporation, any person otherwise
25 qualifying under this section shall not be denied the exemption under
26 this section if he becomes sixty-five years of age after the appropriate
27 taxable status date and on or before December thirty-first of the same
28 year.

29 9. Any local law or ordinance adopted pursuant to paragraph (a) of
30 subdivision one of this section may be amended, or a local law or ordi-
31 nance may be adopted to provide, notwithstanding subdivision eight of
32 this section, that an application for such exemption may be filed with
33 the assessor after the appropriate taxable status date but not later
34 than the last date on which a petition with respect to complaints of
35 assessment may be filed, where failure to file a timely application
36 resulted from: (a) a death of the applicant's spouse, child, parent,
37 brother or sister; or (b) an illness of the applicant or of the appli-
38 cant's spouse, child, parent, brother or sister, which actually prevents
39 the applicant from filing on a timely basis, as certified by a licensed
40 physician. The assessor shall approve or deny such application as if it
41 had been filed on or before the taxable status date.

42 10. Notwithstanding the provisions of this section or any other
43 provision of law, a county with an annual taxable status date of January
44 first or January second and with a population of one million or more,
45 may, at its option and by amendment or adoption of a local law or ordi-
46 nance, authorize its assessor to accept applications for the exemption
47 from real property taxes authorized pursuant to this section on a date
48 later than such county's statutory deadline date for receiving applica-
49 tions for such exemption. Any application filed later than such statuto-
50 ry deadline date which is in compliance with such local law or ordinance
51 amended or adopted pursuant to this subdivision and which meets all
52 other necessary requirements for granting the exemption authorized by
53 this section shall be deemed to have been timely filed prior to such
54 statutory deadline date, and any individual or individuals for whom such
55 an application has been filed shall be granted such exemption and shall
56 receive such exemption on the assessment roles prepared for such county

1 on the basis of the taxable status date immediately preceding the date
2 such application was filed.

3 11. Notwithstanding the provisions of this section or any other
4 provision of law, in a city having a population of one million or more,
5 applications for the exemption authorized pursuant to this section shall
6 be considered timely filed if they are filed on or before the fifteenth
7 day of March of the appropriate year.

8 12. (a) At least sixty days prior to the appropriate taxable status
9 date, the assessing authority shall mail to each person who was granted
10 exemption pursuant to this section on the latest completed assessment
11 roll an application form and a notice that such application must be
12 filed on or before the taxable status date and be approved in order for
13 the exemption to be granted. The assessing authority shall, within three
14 days of the completion and filing of the tentative assessment roll,
15 notify by mail any applicant who has included with his or her applica-
16 tion at least one self-addressed, pre-paid envelope, of the approval or
17 denial of the application; provided, however, that the assessing author-
18 ity shall, upon the receipt and filing of the application, send by mail
19 notification of receipt to any applicant who has included two of such
20 envelopes with the application. Where an applicant is entitled to a
21 notice of denial pursuant to this subdivision, such notice shall be on a
22 form prescribed by the commissioner and shall state the reasons for such
23 denial and shall further state that the applicant may have such determi-
24 nation reviewed in the manner provided by law. Failure to mail any such
25 application form or notices or the failure of such person to receive any
26 of the same shall not prevent the levy, collection and enforcement of
27 the payment of the taxes on property owned by such person.

28 (b) Except in cities of one million or more, any person who has been
29 granted exemption pursuant to this section on five (5) consecutive
30 completed assessment rolls, including any years when the exemption was
31 granted to a property owned by a husband and/or wife while both resided
32 in such property, shall not be subject to the requirements set forth in
33 paragraph (a) of this subdivision provided the governing board of the
34 municipality in which said property is situated after public hearing
35 adopts a local law, ordinance or resolution providing therefor however
36 said person shall be mailed an application form and a notice informing
37 him or her of his or her rights. Such exemption shall be automatically
38 granted on each subsequent assessment roll. Provided, however, that when
39 tax payment is made by such person a sworn affidavit must be included
40 with such payment which shall state that such person continues to be
41 eligible for such exemption. Such affidavit shall be on a form
42 prescribed by the commissioner. If such affidavit is not included with
43 the tax payment, the collecting officer shall proceed pursuant to
44 section five hundred fifty-one-a of this chapter.

45 (c) In cities of one million or more, any person who has been granted
46 exemption pursuant to this section shall file the completed application
47 with the appropriate assessing authority every twenty-four months from
48 the date such exemption was granted without the necessity of having been
49 granted exemption pursuant to this section on five consecutive completed
50 assessment rolls including any years when the exemption was granted to a
51 property owned by a husband and/or wife while both resided in such prop-
52 erty.

53 13. Any conviction of having made any wilful false statement in the
54 application for such exemption, shall be punishable by a fine of not
55 more than one hundred dollars and shall disqualify the applicant or
56 applicants from further exemption for a period of five years.

14. Notwithstanding the provisions of subdivisions eight and twelve of this section, the local governing body of a city, town, village or county having the power to assess may adopt a local law authorizing the assessor or assessors of such city, town, village or county to accept applications for renewal of exemptions pursuant to this section after the taxable status date. Such local law shall provide that in the event the owner, or all of the owners, of property which has received an exemption pursuant to this section on the preceding assessment roll fail to file the application required pursuant to this section on or before the taxable status date such owner or owners may file the application, executed as if such application had been filed on or before the taxable status date, with the assessor on or before the date for the hearing of complaints.

15. Notwithstanding any provision of law to the contrary, the local governing body of a municipal corporation that is authorized to adopt a local law pursuant to subdivision fourteen of this section is further authorized to adopt a local law providing that where a renewal application for the exemption authorized by this section has not been filed on or before the taxable status date, and the owner believes that good cause existed for the failure to file the renewal application by that date, the owner may, no later than the last day for paying taxes without incurring interest or penalty, submit a written request to the assessor asking him or her to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed, and shall be accompanied by a renewal application, reflecting the facts and circumstances as they existed on the taxable status date. The assessor may extend the filing deadline and grant the exemption if he or she is satisfied that (a) good cause existed for the failure to file the renewal application by the taxable status date, and that (b) the applicant is otherwise entitled to the exemption. The assessor shall mail notice of his or her determination to the owner. If the determination states that the assessor has granted the exemption, he or she shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections. If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the tax shall be deemed a "clerical error" for purposes of title three of article five of this chapter, and shall be corrected accordingly.

16. (a) (i) Notwithstanding the provisions of subdivision eight of this section, where a person who meets the requirements for an exemption pursuant to this section, purchases property after the levy of taxes, such person may file an application for exemption to the assessor within thirty days of the transfer of title to such person. The assessor shall make a determination of whether 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

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

13 (ii) Upon receipt of a determination of exempt amount as provided in
14 subparagraph (i) of this paragraph, the assessor shall determine the pro
15 rata exemption to be credited toward such property by multiplying the
16 tax rate or tax rates for each municipal corporation which levied taxes,
17 or for which taxes were levied, on the appropriate tax roll used for the
18 fiscal year or years during which the transfer occurred times the exempt
19 amount, as determined in subparagraph (i) of this paragraph, times the
20 fraction of each fiscal year or years remaining subsequent to the trans-
21 fer of title. The assessor shall immediately transmit a statement of the
22 pro rata exemption credit due to each municipal corporation which levied
23 taxes or for which taxes were levied on the tax roll used for the fiscal
24 year or years during which the transfer occurred and to the applicant.

25 (iii) Each municipal corporation which receives notice of pro rata
26 exemption credits pursuant to this subdivision shall include an appro-
27 priation in its budget for the next fiscal year equal to the aggregate
28 amount of such credits to be applied in that fiscal year. Where a
29 parcel, the owner of which is entitled to a pro rata exemption credit,
30 is subject to taxation in said next fiscal year, the receiver or collec-
31 tor shall apply the credit to reduce the amount of taxes owed for the
32 parcel in such fiscal year. Pro rata exemption credits in excess of the
33 amount of taxes, if any, owed for the parcel shall be paid by the treas-
34 urer of a municipal corporation which levies such taxes for or on behalf
35 of the municipal corporation to all owners of property entitled to such
36 credits within thirty days of the expiration of the warrant to collect
37 taxes in said next fiscal year.

38 (b) (i) Notwithstanding the provisions of subdivision five of this
39 section, where a person who meets the requirements for an exemption
40 pursuant to this section, purchases property after the taxable status
41 date but prior to the levy of taxes, such person may file an application
42 for an exemption to the assessor within thirty days of the transfer of
43 title to such person. The assessor shall make a determination within
44 thirty days after receipt of such application of whether the applicant
45 would qualify for an exemption pursuant to this section on the assess-
46 ment roll if title had been in the name of the applicant on the taxable
47 status date applicable to such assessment roll. The application shall be
48 made on a form prescribed by the commissioner.

49 (ii) If the assessor's determination is made prior to the filing of
50 the tentative assessment roll, the assessor shall enter the exempt
51 amount, if any, on the tentative assessment roll and, within ten days
52 after filing such roll, notify the applicant of the approval or denial
53 of such exemption, the exempt amount, if any, and the applicant's right
54 to review by the board of assessment review.

55 (iii) If the assessor's determination is made after the filing of the
56 tentative assessment roll, the assessor shall petition the board of

1 assessment review to correct the tentative or final assessment roll in
2 the manner provided in title three of article five of this chapter, with
3 respect to unlawful entries, in the case of wholly exempt parcels, and
4 with respect of clerical errors, in the case of partially exempt
5 parcels, if the assessor determines that an exemption should be granted
6 and, within ten days of petitioning the board of assessment review,
7 notify the applicant of the approval or denial of such exemption, the
8 amount of such exemption, if any, and the applicant's right to adminis-
9 trative or judicial review of such determination pursuant to article
10 five or seven of this chapter, respectively.

11 (c) If, for any reason, a determination to exempt property from taxa-
12 tion as provided in paragraph (b) of this subdivision is not entered on
13 the final assessment roll, the assessor shall petition the board of
14 assessment review to correct the final assessment roll.

15 (d) If, for any reason, the pro rata tax credit as provided in para-
16 graph (a) of this subdivision is not extended against the tax roll imme-
17 diately succeeding the fiscal year during which the transfer occurred,
18 the assessor shall immediately notify the municipal corporation which
19 levied the tax or for which the taxes were levied of the amount of pro
20 rata exemption credits for the year in which such transfer occurred.
21 Such municipal corporation shall proceed as provided in subparagraph
22 (iii) of paragraph (a) of this subdivision.

23 (e) If, for any reason, a determination to exempt property from taxa-
24 tion as provided in paragraph (b) of this subdivision is not entered on
25 the tax roll for the year immediately succeeding the fiscal year during
26 which the transfer occurred, the assessor shall determine the pro rata
27 tax exemption credit for such tax roll by multiplying the tax rate or
28 tax rates for each municipal corporation which levied taxes or for which
29 taxes were levied times the exempt amount and shall immediately notify
30 such municipal corporation or corporations of the pro rata exemption
31 credits for such tax roll. Such municipal corporation shall add such pro
32 rata exemption credits for such property to any outstanding pro rata
33 exemption amounts and proceed as provided in subparagraph (iii) of para-
34 graph (a) of this subdivision.

35 17. Notwithstanding any other provision of law to the contrary, the
36 provisions of this section shall apply to real property in which a
37 person or persons hold a legal life estate or which is held in trust
38 solely for the benefit of a person or persons if such person or persons
39 would otherwise be eligible for a real property tax exemption, pursuant
40 to subdivision one of this section, were such person or persons the
41 owner or owners of such real property.

42 18. (a) Notwithstanding any provision of law to the contrary, upon the
43 request of an assessor, the commissioner may disclose to the assessor
44 the names and addresses of the owners of property in that assessor's
45 assessing unit who are receiving the enhanced STAR exemption or enhanced
46 STAR credit and whose federal adjusted gross income is less than the
47 amount specified by subparagraph three of paragraph (a) of subdivision
48 one of this section. In no case shall the commissioner disclose to an
49 assessor the amount of an owner's federal adjusted gross income.

50 (b) The assessor may use the information contained in such a report to
51 contact those owners who are not already receiving the exemption author-
52 ized by this section and to suggest that they consider applying for it.
53 Provided, however, that nothing contained herein shall be construed as
54 enabling any person or persons to qualify for the exemption authorized
55 by this section on the basis of their federal adjusted gross income,

1 rather than on the basis of their income as determined pursuant to the
2 provisions of paragraph (a) of subdivision three of this section.

3 (c) Information disclosed to an assessor pursuant to this subdivision
4 shall be used only for purposes of real property tax administration. It
5 shall be deemed confidential otherwise, and shall not be subject to the
6 provisions of article six of the public officers law.

7 § 2. Subdivision 2 of section 467 of the real property tax law is
8 REPEALED.

9 § 3. This act shall take effect immediately.