STATE OF NEW YORK

1980

2021-2022 Regular Sessions

IN ASSEMBLY

January 14, 2021

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 Assembly, do enact as follows:

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

4. 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 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. **A second copy of the notice required by this subdivision shall be sent thirty days prior to the filing deadline.**

§ 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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