STATE OF NEW YORK

8812

IN SENATE

April 20, 2022

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

AN ACT to amend the real property tax law, in relation to requiring the state to handle the income verification process for the purposes of the senior citizen tax exemption

<u>**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**</u>

Section 1. Subdivision 5 of section 467 of the real property tax law, as amended by chapter 309 of the laws of 1990 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

5. <u>(a)</u> Application for such exemption must be made by the owner, or all of the owners of the property, on forms prescribed by the commissioner to be furnished by the appropriate assessing authority and shall furnish the information and be executed in the manner required or prescribed in such forms, and shall be filed in such assessor's office on or before the appropriate taxable status date. Notwithstanding any other provision of law, at the option of the municipal corporation, any person otherwise qualifying under this section shall not be denied the exemption under this section if he becomes sixty-five years of age after the appropriate taxable status date and on or before December thirty-first of the same year.

<u>**(b) Effective with applications for such exemption, the application form shall indicate that all owners of the property and any owners' spouses residing on the premises must have their income eligibility verified annually by the department and must furnish their taxpayer identification numbers in order to facilitate matching with records of the department. The income eligibility of such persons shall be verified annually by the department, and the assessing authority shall not request income documentation from them. All applicants for such exemption and all assessing authorities shall be required to participate in this program, known as the senior citizen property tax exemption income verification program. The commissioner may, in his or her discretion and in conjunction with the appropriate assessing authority,**</u>

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

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extend on an individual basis and as necessary the enrollment period of the senior citizen property tax exemption income verification program for property owners who failed to enroll in sufficient time. Where appropriate, the commissioner, in conjunction with the appropriate assessing authority, is further authorized to remit directly to such a property owner a payment in an amount equal to the difference between the tax bill that the property owner actually received and the tax bill that the property owner would have received had he or she enrolled in a timely manner.

(c) Any information or documentation submitted by an applicant in connection with applications for or renewal of an exemption authorized under paragraph (a) of subdivision one of this section to verify income, shall be deemed confidential, and the assessor, any municipal officer or municipal employees shall be prohibited from disclosing any such information, except for any disclosure necessary in the performance of their official duties.

§ 2. This act shall take effect immediately.