STATE OF NEW YORK

5916

2023-2024 Regular Sessions

IN ASSEMBLY

March 24, 2023

Introduced by M. of A. DINOWITZ -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to notification of a tax exemption for seniors

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

Section 1. Paragraph (a) of subdivision 6 of section 467 of the real property tax law, as amended by section 1 of part B of chapter 686 of the laws of 2022, is amended to read as follows:

(a) At least sixty days prior to the appropriate taxable status date, the assessing authority shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. **The assessing authority shall mail a second copy of the application and notice required by this subdivision thirty days prior to the appropriate taxable status date when the assessing authority has not yet received a completed application.** The assessing authority shall, within three days of the completion and filing of the tentative assessment roll, notify by mail any applicant who has included with his application at least one self-addressed, prepaid envelope, of the approval or denial of the application; provided, however, that the assessing authority shall, upon the receipt and filing of the application, send by mail notification of receipt to any applicant who has included two of such envelopes with the application. Where an applicant is entitled to a notice of denial pursuant to this subdivision, such notice shall be on a form prescribed by the commissioner and shall state the reasons for such denial and shall further state that the applicant may have such determination reviewed in the manner provided by law. Failure to mail any such application [~~form~~] **forms** or notices or the failure of such person to receive any of the same shall not prevent the

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

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levy, collection and enforcement of the payment of the taxes or PILOT on property owned by such person.

§ 2. This act shall take effect immediately.