

STATE OF NEW YORK

3128

2023-2024 Regular Sessions

IN SENATE

January 27, 2023

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

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

1 Section 1. Subdivision 5 of section 467 of the real property tax law,
2 as amended by section 1 of part B of chapter 686 of the laws of 2022, is
3 amended to read as follows:

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

15 (b) Effective with applications for such exemption, the application
16 form shall indicate that all owners of the property and any owners'
17 spouses residing on the premises must have their income eligibility
18 verified annually by the department and must furnish their taxpayer
19 identification numbers in order to facilitate matching with records of
20 the department. The income eligibility of such persons shall be veri-
21 fied annually by the department, and the assessing authority shall not
22 request income documentation from them. All applicants for such
23 exemption and all assessing authorities shall be required to participate
24 in this program, known as the senior citizen property tax exemption

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

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

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

19 § 2. This act shall take effect immediately.