STATE OF NEW YORK

5642

2023-2024 Regular Sessions

IN SENATE

March 10, 2023

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

AN ACT to amend the real property tax law, in relation to notice of a tax exemption for persons with disabilities and limited incomes

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

Section 1. Subdivision 8 of section 459-c of the real property tax law, as amended by section 2 of part B of chapter 686 of the laws of 2022, is amended to read as follows:

8. At least sixty days prior to the appropriate taxable status date, the assessor 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 continue to be granted. **The assessor 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 assessor has not yet received a completed application.** Failure to mail such application [~~form~~] **forms** or the failure of such person to receive the same shall not prevent the 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.

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

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