

STATE OF NEW YORK

6095

2023-2024 Regular Sessions

IN SENATE

March 29, 2023

Introduced by Sen. CLEARE -- 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 notification of a tax exemption for seniors

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

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

4 (a) At least sixty days prior to the appropriate taxable status date,
5 the assessing authority shall mail to each person who was granted
6 exemption pursuant to this section on the latest completed assessment
7 roll an application form and a notice that such application must be
8 filed on or before the taxable status date and be approved in order for
9 the exemption to be granted.

10 The assessing authority shall mail a
11 second copy of the application and notice required by this subdivision
12 thirty days prior to the appropriate taxable status date when the
13 assessing authority has not yet received a completed application.

14 The assessing authority shall, within three days of the completion and
15 filing of the tentative assessment roll, notify by mail any applicant
16 who has included with his application at least one self-addressed, pre-
17 paid envelope, of the approval or denial of the application; provided,
18 however, that the assessing authority shall, upon the receipt and filing
19 of the application, send by mail notification of receipt to any appli-
20 cant who has included two of such envelopes with the application. Where
21 an applicant is entitled to a notice of denial pursuant to this subdivi-
22 sion, such notice shall be on a form prescribed by the commissioner and
23 shall state the reasons for such denial and shall further state that the
24 applicant may have such determination reviewed in the manner provided by
25 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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- 1 levy, collection and enforcement of the payment of the taxes or PILOT on
- 2 property owned by such person.
- 3 § 2. This act shall take effect immediately.