

# STATE OF NEW YORK

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6794

2023-2024 Regular Sessions

## IN ASSEMBLY

May 8, 2023

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Introduced by M. of A. BUTTENSCHON -- read once and referred 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 Assem-  
bly, 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.