

STATE OF NEW YORK

3574

2025-2026 Regular Sessions

IN SENATE

January 28, 2025

Introduced by Sens. CLEARE, ASHBY, ROLISON, WEBB -- 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 5 of part K of chapter 59 of the
3 laws of 2023, 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. The assessing authority shall mail a second

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

13 authority shall, within three days of the completion and filing of the
14 tentative assessment roll, notify by mail any applicant whose applica-
15 tion includes at least one self-addressed, pre-paid envelope, of the
16 approval or denial of the application; provided, however, that the
17 assessing authority shall, upon the receipt and filing of the applica-
18 tion, send by mail notification of receipt to any applicant who has
19 included two of such envelopes with the application. Where an applicant
20 is entitled to a notice of denial pursuant to this subdivision, such
21 notice shall be on a form prescribed by the commissioner and shall state
22 the reasons for such denial and shall further state that the applicant
23 may have such determination reviewed in the manner provided by law.

24 Failure to mail any such application [~~form~~] forms or notices or the

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

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1 failure of such person to receive any of the same shall not prevent the
2 levy, collection and enforcement of the payment of the taxes or PILOT on
3 property owned by such person.
4 § 2. This act shall take effect immediately.