§ 455. Exemption option. Notwithstanding any provision of this title to the contrary, real property owned by one or more persons where one of such owners qualifies for a real property tax exemption pursuant to section four hundred fifty-nine-c or four hundred sixty-seven of this title, and another of such owners qualifies for a different tax exemption pursuant to such sections of this title, such owners shall have the option of choosing the one exemption which is most beneficial to such owners. Such owners shall not be prohibited from taking one such exemption solely on the basis that such owners qualify for more than one exemption and therefore are not eligible for any exemptions.