



New York State Assessors Association

116 Salina Street, Suite 8, Liverpool, NY 13088

Phone: (315) 706-3424 E-mail: admin@nyassessor.org Web: www.nyassessor.org

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Memorandum in Opposition

A.4984 Introduced by M. of A. Buttenschon

S.04805 Introduced by Senator Ryan

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 New York State Assessors Association (NYSAA) respectfully submits this memorandum in **opposition** to Assembly Bill A4984, which proposes shifting the responsibility for income verification for the Senior Citizen Tax Exemption from local assessors to a centralized process administered by the state.

While we recognize and acknowledge the challenges that currently exist, particularly with obtaining documentation from applicants, we believe this proposal would create greater confusion, reduced access, and new burdens for senior citizens.

Senior citizens rely heavily on their local assessor, a trusted and familiar point of contact, for assistance in navigating the exemption process. The relationship between seniors and their local assessor is often built on years of face-to-face interactions, patience, and personalized guidance. Replacing that relationship with a state-run hotline or mail-based system, especially when such mailings may appear unfamiliar or resemble spam, is not an adequate substitute and does not account for the real-world communication barriers many seniors face.

In addition, the current exemption framework is highly localized. Municipalities across the state adopt varying income limits, exemption percentages, sliding scales, and renewal procedures. A uniform, state-administered verification process risks overlooking these nuances and may result in inconsistent or inappropriate determinations.

Rather than removing the assessor from the process, we strongly urge the state to consider enhanced support and collaboration with local officials. NYSAA believes this bill will diminish accessibility and local responsiveness while complicating an already sensitive and critical process for a vulnerable population.

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We therefore oppose Assembly Bill A4984 and respectfully recommend continued dialogue with assessors and local officials to develop solutions that improve the current system without centralizing control.

We welcome the opportunity to provide additional insight or collaborate on alternatives that strengthen, not replace, the local administration of this important exemption.

Sincerely,

Maggie A. Alix
NYSAA Legislative Chairperson
Scott Shedler, IAO
NYSAA Legislative Liaison

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