S T A T E O F N E W Y O R K

134--A

2011-2012 Regular Sessions

I N S E N A T E

(PREFILED)

January 5, 2011

Introduced by Sen. LITTLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to extending the enhanced STAR exemption to the disabled surviving spouse of a previously qualifying individual

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subparagraph (iii) of paragraph (a) of subdivision 4 of section 425 of the real property tax law, as added by section 4 of part A of chapter 405 of the laws of 1999, is amended to read as follows:

(iii) In the case of property owned by husband and wife, one of whom is sixty-five years of age or over, the exemption, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two years of age OR IS PHYSICALLY DISABLED as of the date specified in this paragraph. TO QUALIFY AS PHYSICALLY DISABLED FOR THE PURPOSES OF THIS SUBPARAGRAPH, AN INDIVIDUAL SHALL SUBMIT TO THE ASSESSOR A CERTIFIED STATEMENT FROM A PHYSICIAN LICENSED TO PRACTICE IN THE STATE ON A FORM PRESCRIBED AND MADE AVAILABLE BY THE COMMISSIONER WHICH STATES THAT THE INDIVIDUAL HAS A PERMANENT PHYSICAL IMPAIRMENT WHICH SUBSTANTIALLY LIMITS ONE OR MORE OF SUCH INDIVIDUAL'S MAJOR LIFE ACTIVITIES, EXCEPT THAT AN INDIVIDUAL WHO HAS OBTAINED A CERTIFICATE FROM THE STATE COMMISSION FOR THE BLIND AND VISUALLY HANDICAPPED STATING THAT SUCH INDIVIDUAL IS LEGALLY BLIND MAY SUBMIT SUCH CERTIFICATE IN LIEU OF A PHYSICIAN'S CERTIFIED STATEMENT. THE OTHER REQUIREMENTS OF THIS SUBDIVISION MUST STILL BE MET FOR THE

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

LBD00138-02-2

ENHANCED EXEMPTION TO BE GRANTED TO A SURVIVING SPOUSE UNDER THIS SUBPARAGRAPH.

S 2. This act shall take effect immediately and shall apply to the administration of the enhanced STAR exemption beginning with the 2012-2013 school year.