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

10861

I N A S S E M B L Y

April 27, 2010

Introduced by M. of A. ALESSI -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to extending the enhanced STAR rebate to domestic partners

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

Section 1. Subparagraphs (i) and (iii) of paragraph (a) of subdivision 4 of section 425 of the real property tax law, subparagraph (i) as amended by section 2 of part E of chapter 83 of the laws of 2002 and subparagraph (iii) as added by section 4 of part A of chapter 405 of the laws of 1999, are amended and a new subparagraph (iv) is added to read as follows:

(i) All of the owners must be at least sixty-five years of age or older as of the date specified herein, or in the case of property owned by husband and wife, DOMESTIC PARTNERS or by siblings, one of the owners must be at least sixty-five years of age as of that date and the property must serve as the primary residence of that owner. For the two thousand--two thousand one school year, eligibility for the exemption shall be based upon age as of December thirty-first, two thousand. For each subsequent school year, the applicable date shall be advanced by one year.

(iii) In the case of property owned by husband and wife OR DOMESTIC PARTNERS, one of whom is sixty-five years of age or over, the exemption, once granted, shall not be rescinded solely because of the death of the older spouse OR DOMESTIC PARTNER so long as the surviving spouse OR DOMESTIC PARTNER is at least sixty-two years of age as of the date specified in this paragraph.

(IV) FOR PURPOSES OF THIS SECTION ONLY, "DOMESTIC PARTNER" MEANS A PERSON WHO, WITH RESPECT TO ANOTHER PERSON:

(A) IS FORMALLY A PARTY IN A DOMESTIC PARTNERSHIP OR SIMILAR RELATIONSHIP WITH THE OTHER PERSON, ENTERED INTO PURSUANT TO THE LAWS OF THE UNITED STATES OR OF ANY STATE, LOCAL OR FOREIGN JURISDICTION, OR REGISTERED AS THE DOMESTIC PARTNER OF THE OTHER PERSON WITH ANY REGISTRY

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

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MAINTAINED BY THE EMPLOYER OF EITHER PARTY OR ANY STATE, MUNICIPALITY, OR FOREIGN JURISDICTION; OR

(B) IS FORMALLY RECOGNIZED AS A BENEFICIARY OR COVERED PERSON UNDER THE OTHER PERSON'S EMPLOYMENT BENEFITS OR HEALTH INSURANCE; OR

(C) IS DEPENDENT OR MUTUALLY INTERDEPENDENT ON THE OTHER PERSON FOR SUPPORT, AS EVIDENCED BY THE TOTALITY OF THE CIRCUMSTANCES INDICATING A MUTUAL INTENT TO BE DOMESTIC PARTNERS INCLUDING BUT NOT LIMITED TO: COMMON OWNERSHIP OR JOINT LEASING OF REAL OR PERSONAL PROPERTY; COMMON HOUSEHOLDING, SHARED INCOME OR SHARED EXPENSES; CHILDREN IN COMMON; SIGNS OF INTENT TO MARRY OR BECOME DOMESTIC PARTNERS UNDER THIS PARAGRAPH OR PARAGRAPH (B) OF THIS SUBDIVISION; OR THE LENGTH OF THE PERSONAL RELATIONSHIP OF THE PERSONS.

(D) EACH PARTY TO A DOMESTIC PARTNERSHIP SHALL BE CONSIDERED TO BE THE DOMESTIC PARTNER OF THE OTHER PARTY. "DOMESTIC PARTNER" SHALL NOT INCLUDE A PERSON WHO IS RELATED TO THE OTHER PERSON BY BLOOD IN A MANNER THAT WOULD BAR MARRIAGE TO THE OTHER PERSON IN NEW YORK STATE. "DOMESTIC PARTNER" ALSO SHALL NOT INCLUDE ANY PERSON WHO IS LESS THAN EIGHTEEN YEARS OF AGE OR WHO IS THE ADOPTED CHILD OF THE OTHER PERSON OR WHO IS RELATED BY BLOOD IN A MANNER THAT WOULD BAR MARRIAGE IN NEW YORK STATE TO A PERSON WHO IS THE LAWFUL SPOUSE OF THE OTHER PERSON.

S 2. The opening paragraph of subparagraph (i) and subparagraph (iv) of paragraph (b) and paragraph (c) of subdivision 4, paragraph (a) of subdivision 4-a and paragraph (e) of subdivision 6 of section 425 of the real property tax law, the opening paragraph of subparagraph (i) and subparagraph (iv) of paragraph (b) of subdivision 4 as amended by section 3 of part E of chapter 83 of the laws of 2002, paragraph (c) of subdivision 4 as added by section 4 of part A of chapter 405 of the laws of 1999, paragraph (a) of subdivision 4-a as added by section 4 of part E of chapter 83 of the laws of 2002 and paragraph (e) of subdivision 6 as amended by chapter 531 of the laws of 2006, are amended to read as follows:

The combined income of all of the owners, and of any owners' spouses OR DOMESTIC PARTNERS residing on the premises, may not exceed the applicable income standard specified herein.

(iv) Effective with applications for the enhanced exemption on final assessment rolls to be completed in two thousand three, the application form shall indicate that the owners of the property and any owners' spouses OR DOMESTIC PARTNERS residing on the premises may authorize the assessor to have their income eligibility verified annually thereafter by the state department of taxation and finance, in lieu of furnishing copies of the applicable income tax return or returns with the application. If the owners of the property and any owners' spouses OR DOMESTIC PARTNERS residing on the premises elect to participate in this program, which shall be known as the STAR income verification program, they must furnish their taxpayer identification numbers in order to facilitate matching with records of the department of taxation and finance. Thereafter, their income eligibility shall be verified annually by the state department of taxation and finance and the assessor shall not request income documentation from them, unless such department advises the assessor through the state board that they do not satisfy the applicable income eligibility requirements, or that it is unable to determine whether they satisfy those requirements.

(c) Absence from residence. An exemption may be granted pursuant to this subdivision notwithstanding the fact that an owner is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in section twenty-eight

hundred one of the public health law, provided that during such confinement such property is not occupied by anyone other than the spouse, DOMESTIC PARTNER or co-owner of such owner.

(a) Married couples OR DOMESTIC PARTNERS with two or more residences. A husband and wife OR DOMESTIC PARTNERS may receive an exemption pursuant to this section on no more than one residence, unless living apart due to legal separation.

(e) Except in the city of New York, notwithstanding the provisions of paragraph (a) of this subdivision, an application for such exemption may be filed with the assessor after the appropriate taxable status date but not later than the last date on which a petition with respect to complaints of assessment may be filed, where failure to file a timely application resulted from: (i) a death of the applicant's spouse, DOMESTIC PARTNER, child, parent, brother or sister; or (ii) an illness of the applicant or of the applicant's spouse, DOMESTIC PARTNER, child, parent, brother or sister, which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician. The assessor shall approve or deny such application as if it had been filed on or before the taxable status date.

S 3. This act shall take effect immediately.