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

1361

2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

Introduced by M. of A. WRIGHT -- Multi-Sponsored by -- M. of A. ALFANO, BARRA, PHEFFER, WEISENBERG -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to age eligibility for the real property tax exemption for senior citizens

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

Section 1. The section heading and subdivision 5 of section 467 of the real property tax law, the section heading as added by chapter 616 of the laws of 1966 and subdivision 5 as amended by chapter 309 of the laws of 1990, are amended and a new paragraph (a-1) is added to subdivision 1 to read as follows:

[Persons sixty-five years of age or over] SENIOR CITIZENS.

(A-1) NOTWITHSTANDING THE AGE QUALIFICATION IN PARAGRAPH (A) OF THIS SUBDIVISION, REAL PROPERTY OWNED BY ONE OR MORE PERSONS, EACH OF WHOM IS SIXTY-TWO YEARS OF AGE OR OVER, OR REAL PROPERTY OWNED BY HUSBAND AND WIFE OR BY SIBLINGS, ONE OF WHOM IS SIXTY-TWO YEARS OF AGE, MAY BE EXEMPT FROM TAXATION BY ANY MUNICIPAL CORPORATION TO THE EXTENT PERMITTED UNDER THIS SUBDIVISION, PROVIDED THAT SUCH MUNICIPAL CORPORATION SHALL, BY ANY LOCAL LAW, ORDINANCE OR RESOLUTION, PROVIDE SUCH EXEMPTION PURSUANT TO SUCH REQUIREMENT UNDER THIS PARAGRAPH.

5. Application for such exemption must be made by the owner, or all of the owners of the property, on forms prescribed by the state board to be furnished by the appropriate assessing authority and shall furnish the information and be executed in the manner required or prescribed in such forms, and shall be filed in such assessor's office on or before the appropriate taxable status date. Notwithstanding any other provision of law, at the option of the municipal corporation, any person otherwise qualifying under this section shall not be denied the exemption under this section if he [becomes sixty-five years of] OR SHE REACHES THE

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

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APPLICABLE age after the appropriate taxable status date and on or before December thirty-first of the same year.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on and after such effective date.