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

2781

2009-2010 Regular Sessions

I N A S S E M B L Y

January 21, 2009

Introduced by M. of A. SCHIMMINGER, PEOPLES, BOYLAND -- Multi-Sponsored by -- M. of A. EDDINGTON, LATIMER, MAGEE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to certain STAR eligibility exceptions

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

Section 1. The real property tax law is amended by adding a new section 425-b to read as follows:

S 425-B. STAR ELIGIBILITY EXCEPTIONS. 1. NO PERSON SHALL BE DEEMED INELIGIBLE TO RECEIVE THE ENHANCED EXEMPTION PROVIDED TO SENIOR CITIZENS PURSUANT TO SUBDIVISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE ON THE BASIS THAT HIS OR HER INCOME, AS COMPUTED PURSUANT TO PARAGRAPH (B) OF SUBDIVISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE, EXCEEDS THE ELIGIBILITY REQUIREMENTS SET FORTH IN SUCH SECTION IF SUCH INCOME EXCEEDS SUCH REQUIREMENTS BECAUSE OF THE RECEIPT OF A DELAYED PAYMENT OF A GOVERNMENT BENEFIT.

2. FOR THE PURPOSES OF THIS SECTION "DELAYED PAYMENT OF A GOVERNMENT BENEFIT" MEANS ANY PAYMENT TO A SENIOR CITIZEN FROM A LOCAL, STATE OR FEDERAL GOVERNMENT, ANY PORTION OF WHICH IS ALLOCATED FOR THE YEAR PRIOR TO THE YEAR IN WHICH SUCH PAYMENT IS MADE TO THE SENIOR CITIZEN.

3. IN THE EVENT THAT A PERSON IS DEEMED INELIGIBLE TO RECEIVE THE ENHANCED EXEMPTION PROVIDED TO A SENIOR CITIZEN PURSUANT TO SUBDIVISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE ON THE BASIS THAT HIS OR HER INCOME, AS COMPUTED PURSUANT TO PARAGRAPH (B) OF SUBDIVISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE, EXCEEDS THE ELIGIBILITY REQUIREMENTS SET FORTH IN SUCH SECTION BECAUSE OF THE RECEIPT BY THE SENIOR CITIZEN OF A DELAYED PAYMENT OF A GOVERNMENT BENEFIT IN THE TAXABLE YEAR IN WHICH THE ENHANCED EXEMPTION IS APPLIED FOR, THEN THE TAXING ENTITY RESPONSIBLE FOR COLLECTING SUCH SCHOOL TAXES SHALL RETROACTIVELY REFUND SUCH EXEMPTION AMOUNT TO SUCH SENIOR CITIZEN

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

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WITHIN THIRTY DAYS OF A WRITTEN REQUEST BY THE SENIOR CITIZEN TO THE TAXING ENTITY WITH PROOF OF THE RECEIPT OF SUCH DELAYED GOVERNMENT BENEFIT.

S 2. This act shall take effect immediately and shall be deemed to apply to all taxable years commencing on or after January 1, 1999.