

4709

2009-2010 Regular Sessions

I N   A S S E M B L Y

February 5, 2009

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Introduced by M. of A. ENGLEBRIGHT, EDDINGTON, FIELDS, STIRPE -- read  
once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to increasing  
maximum income eligibility levels for real property tax exemptions for  
seniors

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

1     Section 1. Paragraphs (c) and (d) of subdivision 1 of section 467 of 2     the real property tax law are relettered paragraphs (g) and (h) and four 3     new paragraphs (c), (d), (e) and (f) are added to read as follows: 4     (C) ON AND AFTER JULY FIRST, TWO THOUSAND TEN, (1) ANY LOCAL LAW, 5     ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO PARAGRAPH (A) OF THIS SUBDI- 6     VISION MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE 7     ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME 8     ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVI- 9     SION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS 10    M), TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE: 11    ANNUAL INCOME 12 13    MORE THAN (M) BUT 14    LESS THAN (M+ \$1,250) 15    (M+ \$1,250 OR MORE) BUT 16    LESS THAN (M+ \$2,500) 17    (M+ \$2,500 OR MORE) BUT 18    LESS THAN (M+ \$3,750) 19    (M+ \$3,750 OR MORE) BUT 20    LESS THAN (M+ \$4,875) 21    (M+ \$4,875 OR MORE) BUT 22    LESS THAN (M+ \$6,000) 23    (M+ \$6,000 OR MORE) BUT 24    LESS THAN (M+ \$7,125)	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION  45 PER CENTUM  40 PER CENTUM  35 PER CENTUM  30 PER CENTUM  25 PER CENTUM  20 PER CENTUM
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EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

LBD07638-01-9

(2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPARAGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
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(M+ \$7,125 OR MORE) BUT LESS THAN (M+ \$8,250)	15 PER CENTUM
(M+ \$8,250 OR MORE) BUT LESS THAN (M+ \$9,375)	10 PER CENTUM

(3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPARAGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
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(M+ \$9,375 OR MORE) BUT LESS THAN (M+ \$10,500)	5 PER CENTUM
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(D) ON AND AFTER JULY FIRST, TWO THOUSAND ELEVEN, (1) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO PARAGRAPH (A) OF THIS SUBDIVISION MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS M), TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
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MORE THAN (M) BUT LESS THAN (M+ \$1,500)	45 PER CENTUM
(M+ \$1,500 OR MORE) BUT LESS THAN (M+ \$3,000)	40 PER CENTUM

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
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(M+ \$3,000 OR MORE) BUT LESS THAN (M+ \$4,500)	35 PER CENTUM
(M+ \$4,500 OR MORE) BUT LESS THAN (M+ \$5,850)	30 PER CENTUM
(M+ \$5,850 OR MORE) BUT LESS THAN (M+ \$7,200)	25 PER CENTUM
(M+ \$7,200 OR MORE) BUT LESS THAN (M+ \$8,550)	20 PER CENTUM

(2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPARAGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
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(M+ \$8,550 OR MORE) BUT LESS THAN (M+ \$9,900)	15 PER CENTUM
(M+ \$9,900 OR MORE) BUT LESS THAN (M+ \$11,250)	10 PER CENTUM

(3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPARAGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE ADOPTED TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
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(M+ \$11,250 OR MORE) BUT LESS THAN (M+ \$12,600)	5 PER CENTUM
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(E) ON AND AFTER JULY FIRST, TWO THOUSAND TWELVE, (1) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO PARAGRAPH (A) OF THIS SUBDIVISION MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS M), TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
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MORE THAN (M) BUT LESS THAN (M+ \$1,750)	45 PER CENTUM
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(M+ \$1,750 OR MORE) BUT LESS THAN (M+ \$3,500)	40 PER CENTUM
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(M+ \$3,500 OR MORE) BUT LESS THAN (M+ \$5,250)	35 PER CENTUM
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(M+ \$5,250 OR MORE) BUT LESS THAN (M+ \$6,825)	30 PER CENTUM
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(M+ \$6,825 OR MORE) BUT LESS THAN (M+ \$8,400)	25 PER CENTUM
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(M+ \$8,400 OR MORE) BUT LESS THAN (M+ \$9,975)	20 PER CENTUM
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(2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPARAGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE

1 OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE  
 2 THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS  
 3 PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HERE-  
 4 INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-  
 5 AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

6 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
7	EXEMPT FROM TAXATION
8 (M+ \$9,975 OR MORE) BUT	
9 LESS THAN (M+ \$11,550)	15 PER CENTUM
10 (M+ \$11,550 OR MORE) BUT	
11 LESS THAN (M+ \$13,125)	10 PER CENTUM

12 (3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
 13 AGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW,  
 14 ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO  
 15 INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO-  
 16 RATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN  
 17 THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH  
 18 SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

19 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
20	EXEMPT FROM TAXATION
21 (M+ \$13,125 OR MORE)	
22 BUT LESS THAN (M+ \$14,700)	5 PER CENTUM

23 (F) ON AND AFTER JULY FIRST, TWO THOUSAND THIRTEEN, (1) ANY LOCAL LAW,  
 24 ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO PARAGRAPH (A) OF THIS SUBDI-  
 25 VISION MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE  
 26 ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME  
 27 ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVI-  
 28 SION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS  
 29 M), TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

30 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
31	EXEMPT FROM TAXATION
32 MORE THAN (M) BUT	
33 LESS THAN (M+ \$2,000)	45 PER CENTUM
34 (M+ \$2,000 OR MORE) BUT	
35 LESS THAN (M+ \$4,000)	40 PER CENTUM
36 (M+ \$4,000 OR MORE) BUT	
37 LESS THAN (M+ \$6,000)	35 PER CENTUM
38 (M+ \$6,000 OR MORE) BUT	
39 LESS THAN (M+ \$7,800)	30 PER CENTUM
40 (M+ \$7,800 OR MORE) BUT	
41 LESS THAN (M+ \$9,600)	25 PER CENTUM
42 (M+ \$9,600 OR MORE) BUT	
43 LESS THAN (M+ \$11,400)	20 PER CENTUM

44 (2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
 45 AGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE  
 46 OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE  
 47 THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS  
 48 PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HERE-  
 49 INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-  
 50 AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

1	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
2		EXEMPT FROM TAXATION
3	(M+ \$11,400 OR MORE) BUT	
4	LESS THAN (M+ \$13,200)	15 PER CENTUM
5	(M+ \$13,200 OR MORE) BUT	
6	LESS THAN (M+ \$15,000)	10 PER CENTUM
7	(3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-	
8	AGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW,	
9	ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO	
10	INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO-	
11	RATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN	
12	THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH	
13	SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:	
14	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
15		EXEMPT FROM TAXATION
16	(M+ \$15,000 OR MORE) BUT	
17	LESS THAN (M+ \$16,800)	5 PER CENTUM
18	S 2. This act shall take effect immediately.	