

4709

2009-2010 Regular Sessions

I N A S S E M B L Y

February 5, 2009

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 ASSEMBLY, 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 PERCENTAGE ASSESSED VALUATION
12 EXEMPT FROM TAXATION
13 MORE THAN (M) BUT
14 LESS THAN (M+ \$1,250) 45 PER CENTUM
15 (M+ \$1,250 OR MORE) BUT
16 LESS THAN (M+ \$2,500) 40 PER CENTUM
17 (M+ \$2,500 OR MORE) BUT
18 LESS THAN (M+ \$3,750) 35 PER CENTUM
19 (M+ \$3,750 OR MORE) BUT
20 LESS THAN (M+ \$4,875) 30 PER CENTUM
21 (M+ \$4,875 OR MORE) BUT
22 LESS THAN (M+ \$6,000) 25 PER CENTUM
23 (M+ \$6,000 OR MORE) BUT
24 LESS THAN (M+ \$7,125) 20 PER CENTUM

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

LBD07638-01-9

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

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

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

21 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
	EXEMPT FROM TAXATION
23 (M+ \$9,375 OR MORE)	
24 BUT LESS THAN (M+ \$10,500)	5 PER CENTUM

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

32 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
	EXEMPT FROM TAXATION
34 MORE THAN (M) BUT	45 PER CENTUM
35 LESS THAN (M+ \$1,500)	
36 (M+ \$1,500 OR MORE) BUT	40 PER CENTUM
37 LESS THAN (M+ \$3,000)	
38 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
	EXEMPT FROM TAXATION
40 (M+ \$3,000 OR MORE) BUT	
41 LESS THAN (M+ \$4,500)	35 PER CENTUM
42 (M+ \$4,500 OR MORE) BUT	
43 LESS THAN (M+ \$5,850)	30 PER CENTUM
44 (M+ \$5,850 OR MORE) BUT	
45 LESS THAN (M+ \$7,200)	25 PER CENTUM
46 (M+ \$7,200 OR MORE) BUT	
47 LESS THAN (M+ \$8,550)	20 PER CENTUM

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

8 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
9	EXEMPT FROM TAXATION
10 (M+ \$8,550 OR MORE) BUT	
11 LESS THAN (M+ \$9,900)	15 PER CENTUM
12 (M+ \$9,900 OR MORE) BUT	
13 LESS THAN (M+ \$11,250)	10 PER CENTUM
14 (3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR- 15 AGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, 16 ORDINANCE OR RESOLUTION MAY BE ADOPTED TO PROVIDE AN EXEMPTION SO AS TO 17 INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO- 18 RATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN 19 THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH 20 SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:	
21 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
22	EXEMPT FROM TAXATION
23 (M+ \$11,250 OR MORE)	
24 BUT LESS THAN (M+ \$12,600)	5 PER CENTUM

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

32 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
33	EXEMPT FROM TAXATION
34 MORE THAN (M) BUT	
35 LESS THAN (M+ \$1,750)	45 PER CENTUM
36 (M+ \$1,750 OR MORE) BUT	
37 LESS THAN (M+ \$3,500)	40 PER CENTUM
38 (M+ \$3,500 OR MORE) BUT	
39 LESS THAN (M+ \$5,250)	35 PER CENTUM
40 (M+ \$5,250 OR MORE) BUT	
41 LESS THAN (M+ \$6,825)	30 PER CENTUM
42 (M+ \$6,825 OR MORE) BUT	
43 LESS THAN (M+ \$8,400)	25 PER CENTUM
44 (M+ \$8,400 OR MORE) BUT	
45 LESS THAN (M+ \$9,975)	20 PER CENTUM

46 (2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-
 47 AGRAPH 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.