

9518

I N A S S E M B L Y

January 11, 2010

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

AN ACT to amend the real property tax law, in relation to establishing a
capped real property school tax rate for persons seventy years of age
or older who meet the eligibility requirements for the enhanced STAR
exemption

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

1 Section 1. The real property tax law is amended by adding a new
2 section 431 to read as follows:
3 S 431. PERSONS SEVENTY YEARS OF AGE OR OVER; CAPPED REAL PROPERTY
4 SCHOOL TAX RATE. 1. (A) RESIDENTIAL REAL PROPERTY OWNED AND OCCUPIED BY
5 ONE OR MORE PERSONS, EACH OF WHOM IS SEVENTY YEARS OF AGE OR OVER AND
6 MEETS EACH OF THE REQUIREMENTS FOR THE ENHANCED EXEMPTION FOR SENIOR
7 CITIZENS SET FORTH IN SECTION FOUR HUNDRED TWENTY-FIVE OF THIS ARTICLE,
8 OR RESIDENTIAL REAL PROPERTY OWNED AND OCCUPIED BY HUSBAND AND WIFE, ONE
9 OF WHOM IS SEVENTY YEARS OF AGE OR OVER AND MEETS EACH OF THE REQUIRE-
10 MENTS FOR THE ENHANCED EXEMPTION FOR SENIOR CITIZENS SET FORTH IN
11 SECTION FOUR HUNDRED TWENTY-FIVE OF THIS ARTICLE, SHALL BE ELIGIBLE FOR
12 THE CAPPED REAL PROPERTY SCHOOL TAX RATE SET FORTH IN THIS SECTION,
13 PROVIDED THE SCHOOL DISTRICT, AFTER PUBLIC HEARING, ADOPTS A RESOLUTION
14 PROVIDING THEREFOR.
15 (B) FOR PURPOSES OF THIS SECTION, THE TERM "CAPPED REAL PROPERTY
16 SCHOOL TAX RATE" SHALL MEAN THE LOWER OF:
17 (I) THE REAL PROPERTY SCHOOL TAX RATE ESTABLISHED ON THE TAXABLE
18 STATUS DATE NEXT SUCCEEDING THE DATE ON WHICH AN ELIGIBLE PERSON ATTAINS
19 THE AGE OF SEVENTY YEARS; OR
20 (II) THE REAL PROPERTY SCHOOL TAX RATE ESTABLISHED ON ANY TAXABLE
21 STATUS DATE SUBSEQUENT TO THE DATE ON WHICH AN ELIGIBLE PERSON ATTAINS
22 THE AGE OF SEVENTY YEARS, WHICH IS LOWER THAN THE REAL PROPERTY SCHOOL
23 TAX RATE ESTABLISHED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH.
24 (C) THE CAPPED REAL PROPERTY SCHOOL TAX RATE SHALL BE DETERMINED ANNU-
25 ALLY FOR EACH ELIGIBLE PERSON SEVENTY YEARS OF AGE OR OLDER IN ACCORD-
26 ANCE WITH THE PROVISIONS OF PARAGRAPHS (A) AND (B) OF THIS SUBDIVISION.

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

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1 2. ANY PERSON ELIGIBLE FOR THE CAPPED REAL PROPERTY SCHOOL TAX RATE
2 SHALL APPLY ANNUALLY FOR SUCH CAPPED RATE. SUCH APPLICATION SHALL BE
3 MADE IN A MANNER AND FORM DETERMINED BY THE STATE BOARD AND SHALL
4 REQUIRE PROOF OF THE APPLICANT'S AGE. SUCH APPLICATION SHALL BE FILED
5 WITH THE LOCAL ASSESSOR ON OR BEFORE THE TAXABLE STATUS DATE FOR SUCH
6 DISTRICT.

7 3. EVERY SCHOOL DISTRICT SHALL NOTIFY, OR CAUSE TO BE NOTIFIED, EACH
8 PERSON OWNING RESIDENTIAL REAL PROPERTY IN THE SCHOOL DISTRICT OF THE
9 PROVISIONS OF THIS SECTION. THE PROVISIONS OF THIS SUBDIVISION MAY BE
10 MET BY A NOTICE SENT TO SUCH PERSONS IN SUBSTANTIALLY THE FOLLOWING
11 FORM: "RESIDENTIAL REAL PROPERTY OWNED BY PERSONS SEVENTY YEARS OF AGE
12 OR OLDER MAY BE ELIGIBLE FOR A CAPPED REAL PROPERTY SCHOOL TAX RATE. TO
13 RECEIVE SUCH CAPPED RATE, ELIGIBLE OWNERS OF QUALIFYING PROPERTY MUST
14 FILE AN APPLICATION WITH THEIR LOCAL ASSESSOR ON OR BEFORE THE APPLICA-
15 BLE TAXABLE STATUS DATE. FOR FURTHER INFORMATION, PLEASE CONTACT YOUR
16 LOCAL ASSESSOR."

17 4. A SCHOOL DISTRICT WHICH PROVIDES A CAPPED REAL PROPERTY SCHOOL TAX
18 RATE FOR PERSONS SEVENTY YEARS OF AGE OR OVER PURSUANT TO THIS SECTION
19 SHALL BE ELIGIBLE FOR REIMBURSEMENT BY THE DEPARTMENT OF EDUCATION, AS
20 APPROVED BY THE COMMISSIONER OF EDUCATION, IN CONSULTATION WITH THE
21 EXECUTIVE DIRECTOR OF THE OFFICE OF REAL PROPERTY SERVICES, FOR ONE
22 HUNDRED PERCENT OF THE DIRECT COST TO SUCH SCHOOL DISTRICT RESULTING
23 FROM THE IMPLEMENTATION OF THIS SECTION. SUCH DIRECT COST SHALL BE
24 CALCULATED PURSUANT TO REGULATIONS OF THE COMMISSIONER OF EDUCATION, IN
25 CONSULTATION WITH THE EXECUTIVE DIRECTOR OF THE OFFICE OF REAL PROPERTY
26 SERVICES. A CLAIM FOR SUCH REIMBURSEMENT SHALL BE MADE BY SUCH SCHOOL
27 DISTRICT IN A MANNER AND FORM PRESCRIBED BY THE COMMISSIONER OF EDUCA-
28 TION.

29 S 2. This act shall take effect January 1, 2011 and shall apply to
30 assessment rolls prepared on the basis of taxable status dates occurring
31 on or after such date.