2022

## 2009-2010 Regular Sessions

## IN SENATE

## February 11, 2009

Introduced by Sens. GOLDEN, DeFRANCISCO, FUSCHILLO, GRIFFO, HANNON, O. JOHNSON, LANZA, LARKIN, MORAHAN, ROBACH, SEWARD, VOLKER, YOUNG -- read twice and ordered printed, and when printed to be committed 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:

Section 1. Paragraphs (c) and (d) of subdivision 1 of section 467 of the real property tax law are relettered paragraphs (g) and (h) and four new paragraphs (c), (d), (e) and (f) are added to read as follows:

(C) ON AND AFTER JULY FIRST, TWO THOUSAND TEN, (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:

11 ANNUAL INCOME PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION

13 MORE THAN (M) BUT

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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

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

LBD07638-01-9

LESS THAN (M+ \$5,850)

(M+ \$5,850 OR MORE) BUT 47 LESS THAN (M+ \$7,200)

45 46

(M+ \$6,000 OR MORE) BUT LESS THAN (M+ \$7,125) 20 PER CENTUM (2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-AGRAPH 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 7 PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HERE-INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE: 10 ANNUAL INCOME PERCENTAGE ASSESSED VALUATION 11 EXEMPT FROM TAXATION (M+ \$7,125 OR MORE) BUT 12 LESS THAN (M+ \$8,250) 15 PER CENTUM

(M+ \$8,250 OR MORE) BUT

LESS THAN (M+ \$9,375) 10 PER CENTUM 14 LESS THAN (M+ \$9,375) 10 PER CENTUM 15 16 (3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-17 AGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, 18 ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO-RATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN 20 THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE: PERCENTAGE ASSESSED VALUATION 23 ANNUAL INCOME 24 EXEMPT FROM TAXATION 25 (M+ \$9,375 OR MORE) BUT LESS THAN (M+ \$10,500) 5 PER CENTUM 26 27 (D) ON AND AFTER JULY FIRST, TWO THOUSAND ELEVEN, (1) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO PARAGRAPH (A) OF THIS SUBDI-28 VISION MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME 30 ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVI-SION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS M), TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE: 34 ANNUAL INCOME PERCENTAGE ASSESSED VALUATION 35 EXEMPT FROM TAXATION MORE THAN (M) BUT LESS THAN (M+ \$1,500) 45 PER CENTUM 37 38 40 PER CENTUM 39 PERCENTAGE ASSEXEMPT IN SECTION 19 PER CENTUM 25 PER CENTUM 40 ANNUAL INCOME PERCENTAGE ASSESSED VALUATION 41 EXEMPT FROM TAXATION 42 (M+ \$3,000 OR MORE) BUT 43 LESS THAN (M+ \$4,500) (M+ \$4,500 OR MORE) BUT

(M+ \$7,200 OR MORE) BUT LESS THAN (M+ \$8,550)

(2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-

AGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE

20 PER CENTUM

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

ANNUAL INCOME 10 PERCENTAGE ASSESSED VALUATION 11 EXEMPT FROM TAXATION

(M+ \$8,550 OR MORE) BUT 12

15 PER CENTUM 13 LESS THAN (M+ \$9,900)

(M+ \$9,900 OR MORE) BUT

LESS THAN (M+ \$11,250) 15 10 PER CENTUM

16 (3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-AGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, 17

18 ORDINANCE OR RESOLUTION MAY BE ADOPTED TO PROVIDE AN EXEMPTION SO AS TO

INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO-19

20 RATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN

THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH 21

SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE: 22

23 ANNUAL INCOME PERCENTAGE ASSESSED VALUATION

24 EXEMPT FROM TAXATION

(M+ \$11,250 OR MORE)

BUT LESS THAN (M+ \$12,600) 5 PER CENTUM 26

2.7 (E) ON AND AFTER JULY FIRST, TWO THOUSAND TWELVE, (1) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO PARAGRAPH (A) OF THIS SUBDI-28

VISION MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE

ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME 31

ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVI-SION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS

M), TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

34 ANNUAL INCOME PERCENTAGE ASSESSED VALUATION

35 EXEMPT FROM TAXATION

36 MORE THAN (M) BUT

LESS THAN (M+ \$1,750) 45 PER CENTUM

38 (M+ \$1,750 OR MORE) BUT

LESS THAN (M+ \$3,500) 40 PER CENTUM

(M+ \$3,500 OR MORE) BUT 40

41 LESS THAN (M+ \$5,250) 35 PER CENTUM

42 (M+ \$5,250 OR MORE) BUT

43 LESS THAN (M+ \$6,825) 30 PER CENTUM

44 (M+ \$6,825 OR MORE) BUT

LESS THAN (M+ \$8,400) 25 PER CENTUM 45

(M+ \$8,400 OR MORE) BUT 46

LESS THAN (M+ \$9,975) 47 20 PER CENTUM

(2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-AGRAPH 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 HERE-INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

PERCENTAGE ASSESSED VALUATION ANNUAL INCOME EXEMPT FROM

(M+ \$9,975 OR MORE) BUT

LESS THAN (M+ \$11,550)

15 PER CENTUM 9 EXEMPT FROM TAXATION 10 11

(M+ \$11,550 OR MORE) BUT LESS THAN (M+ \$13,125) 13 10 PER CENTUM

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

21 ANNUAL INCOME PERCENTAGE ASSESSED VALUATION 22 EXEMPT FROM TAXATION (M+ \$13,125 OR MORE) 23

24 BUT LESS THAN (M+ \$14,700) 5 PER CENTUM

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

32 ANNUAL INCOME PERCENTAGE ASSESSED VALUATION 33 EXEMPT FROM TAXATION

34

MORE THAN (M) BUT
LESS THAN (M+ \$2,000)
(M+ \$2,000 OR MORE) BUT
LESS THAN (M+ \$4,000)
(M+ \$4,000 OR MORE) BUT
LESS THAN (M+ \$6,000)
(M+ \$6,000 OR MORE) BUT
LESS THAN (M+ \$7,800)
(M+ \$7,800 OR MORE) BUT
LESS THAN (M+ \$7,800)
(M+ \$7,800 OR MORE) BUT
LESS THAN (M+ \$9,600)
(M+ \$9,600 OR MORE) BUT
LESS THAN (M+ \$9,600)
(M+ \$9,600 OR MORE) BUT
LESS THAN (M+ \$11,400)

20 PER CENTUM

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

INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

ANNUAL INCOME PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION

5 (M+ \$11,400 OR MORE) BUT

LESS THAN (M+ \$13,200) 15 PER CENTUM

7 (M+ \$13,200 OR MORE) BUT

8 LESS THAN (M+ \$15,000) 10 PER CENTUM

(3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-AGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, 10

ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO 11

12 INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO-

RATION 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: 15

16 ANNUAL INCOME PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION

(M+ \$15,000 OR MORE) BUT 18

17

LESS THAN (M+ \$16,800) 5 PER CENTUM

20 S 2. This act shall take effect immediately.