

2022

2009-2010 Regular Sessions

I N S E N A T E

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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:

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

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

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1 (M+ \$6,000 OR MORE) BUT  
 2 LESS THAN (M+ \$7,125) 20 PER CENTUM  
 3 (2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
 4 AGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE  
 5 OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE  
 6 THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS  
 7 PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HERE-  
 8 INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-  
 9 AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

10	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
11		EXEMPT FROM TAXATION

12	(M+ \$7,125 OR MORE) BUT	
13	LESS THAN (M+ \$8,250)	15 PER CENTUM
14	(M+ \$8,250 OR MORE) BUT	
15	LESS THAN (M+ \$9,375)	10 PER CENTUM

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  
 19 INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO-  
 20 RATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN  
 21 THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH  
 22 SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

23	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
24		EXEMPT FROM TAXATION

25	(M+ \$9,375 OR MORE)	
26	BUT LESS THAN (M+ \$10,500)	5 PER CENTUM

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

34	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
35		EXEMPT FROM TAXATION

36	MORE THAN (M) BUT	45 PER CENTUM
37	LESS THAN (M+ \$1,500)	
38	(M+ \$1,500 OR MORE) BUT	40 PER CENTUM
39	LESS THAN (M+ \$3,000)	

40	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
41		EXEMPT FROM TAXATION

42	(M+ \$3,000 OR MORE) BUT	
43	LESS THAN (M+ \$4,500)	35 PER CENTUM
44	(M+ \$4,500 OR MORE) BUT	
45	LESS THAN (M+ \$5,850)	30 PER CENTUM
46	(M+ \$5,850 OR MORE) BUT	
47	LESS THAN (M+ \$7,200)	25 PER CENTUM

1 (M+ \$7,200 OR MORE) BUT  
 2 LESS THAN (M+ \$8,550) 20 PER CENTUM  
 3 (2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
 4 AGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE  
 5 OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE  
 6 THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS  
 7 PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HERE-  
 8 INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-  
 9 AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

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

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

34 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
	EXEMPT FROM TAXATION
35 MORE THAN (M) BUT	
36 LESS THAN (M+ \$1,750)	45 PER CENTUM
37	
38 (M+ \$1,750 OR MORE) BUT	
39 LESS THAN (M+ \$3,500)	40 PER CENTUM
40	
40 (M+ \$3,500 OR MORE) BUT	
41 LESS THAN (M+ \$5,250)	35 PER CENTUM
42	
42 (M+ \$5,250 OR MORE) BUT	
43 LESS THAN (M+ \$6,825)	30 PER CENTUM
44	
44 (M+ \$6,825 OR MORE) BUT	
45 LESS THAN (M+ \$8,400)	25 PER CENTUM
46	
46 (M+ \$8,400 OR MORE) BUT	
47 LESS THAN (M+ \$9,975)	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+ \$9,975 OR MORE) BUT	
11 LESS THAN (M+ \$11,550)	15 PER CENTUM
12 (M+ \$11,550 OR MORE) BUT	
13 LESS THAN (M+ \$13,125)	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+ \$13,125 OR MORE)	
24 BUT LESS THAN (M+ \$14,700)	5 PER CENTUM

25 (F) ON AND AFTER JULY FIRST, TWO THOUSAND THIRTEEN, (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+ \$2,000)	45 PER CENTUM
36 (M+ \$2,000 OR MORE) BUT	
37 LESS THAN (M+ \$4,000)	40 PER CENTUM
38 (M+ \$4,000 OR MORE) BUT	
39 LESS THAN (M+ \$6,000)	35 PER CENTUM
40 (M+ \$6,000 OR MORE) BUT	
41 LESS THAN (M+ \$7,800)	30 PER CENTUM
42 (M+ \$7,800 OR MORE) BUT	
43 LESS THAN (M+ \$9,600)	25 PER CENTUM
44 (M+ \$9,600 OR MORE) BUT	
45 LESS THAN (M+ \$11,400)	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  
 48 OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE  
 49 THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS  
 50 PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HERE-

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

3 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
4	EXEMPT FROM TAXATION
5 (M+ \$11,400 OR MORE) BUT	
6 LESS THAN (M+ \$13,200)	15 PER CENTUM
7 (M+ \$13,200 OR MORE) BUT	
8 LESS THAN (M+ \$15,000)	10 PER CENTUM

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

16 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
17	EXEMPT FROM TAXATION
18 (M+ \$15,000 OR MORE) BUT	
19 LESS THAN (M+ \$16,800)	5 PER CENTUM

20 S 2. This act shall take effect immediately.