

10861

I N A S S E M B L Y

April 27, 2010

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

AN ACT to amend the real property tax law, in relation to extending the enhanced STAR rebate to domestic partners

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

1 Section 1. Subparagraphs (i) and (iii) of paragraph (a) of subdivision
2 4 of section 425 of the real property tax law, subparagraph (i) as
3 amended by section 2 of part E of chapter 83 of the laws of 2002 and
4 subparagraph (iii) as added by section 4 of part A of chapter 405 of the
5 laws of 1999, are amended and a new subparagraph (iv) is added to read
6 as follows:

7 (i) All of the owners must be at least sixty-five years of age or
8 older as of the date specified herein, or in the case of property owned
9 by husband and wife, DOMESTIC PARTNERS or by siblings, one of the owners
10 must be at least sixty-five years of age as of that date and the proper-
11 ty must serve as the primary residence of that owner. For the two thou-
12 sand--two thousand one school year, eligibility for the exemption shall
13 be based upon age as of December thirty-first, two thousand. For each
14 subsequent school year, the applicable date shall be advanced by one
15 year.

16 (iii) In the case of property owned by husband and wife OR DOMESTIC
17 PARTNERS, one of whom is sixty-five years of age or over, the exemption,
18 once granted, shall not be rescinded solely because of the death of the
19 older spouse OR DOMESTIC PARTNER so long as the surviving spouse OR
20 DOMESTIC PARTNER is at least sixty-two years of age as of the date spec-
21 ified in this paragraph.

22 (IV) FOR PURPOSES OF THIS SECTION ONLY, "DOMESTIC PARTNER" MEANS A
23 PERSON WHO, WITH RESPECT TO ANOTHER PERSON:

24 (A) IS FORMALLY A PARTY IN A DOMESTIC PARTNERSHIP OR SIMILAR RELATION-
25 SHIP WITH THE OTHER PERSON, ENTERED INTO PURSUANT TO THE LAWS OF THE
26 UNITED STATES OR OF ANY STATE, LOCAL OR FOREIGN JURISDICTION, OR REGIS-
27 TERED AS THE DOMESTIC PARTNER OF THE OTHER PERSON WITH ANY REGISTRY

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

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1 MAINTAINED BY THE EMPLOYER OF EITHER PARTY OR ANY STATE, MUNICIPALITY,
2 OR FOREIGN JURISDICTION; OR

3 (B) IS FORMALLY RECOGNIZED AS A BENEFICIARY OR COVERED PERSON UNDER
4 THE OTHER PERSON'S EMPLOYMENT BENEFITS OR HEALTH INSURANCE; OR

5 (C) IS DEPENDENT OR MUTUALLY INTERDEPENDENT ON THE OTHER PERSON FOR
6 SUPPORT, AS EVIDENCED BY THE TOTALITY OF THE CIRCUMSTANCES INDICATING A
7 MUTUAL INTENT TO BE DOMESTIC PARTNERS INCLUDING BUT NOT LIMITED TO:
8 COMMON OWNERSHIP OR JOINT LEASING OF REAL OR PERSONAL PROPERTY; COMMON
9 HOUSEHOLDING, SHARED INCOME OR SHARED EXPENSES; CHILDREN IN COMMON;
10 SIGNS OF INTENT TO MARRY OR BECOME DOMESTIC PARTNERS UNDER THIS PARA-
11 GRAPH OR PARAGRAPH (B) OF THIS SUBDIVISION; OR THE LENGTH OF THE
12 PERSONAL RELATIONSHIP OF THE PERSONS.

13 (D) EACH PARTY TO A DOMESTIC PARTNERSHIP SHALL BE CONSIDERED TO BE THE
14 DOMESTIC PARTNER OF THE OTHER PARTY. "DOMESTIC PARTNER" SHALL NOT
15 INCLUDE A PERSON WHO IS RELATED TO THE OTHER PERSON BY BLOOD IN A MANNER
16 THAT WOULD BAR MARRIAGE TO THE OTHER PERSON IN NEW YORK STATE. "DOMESTIC
17 PARTNER" ALSO SHALL NOT INCLUDE ANY PERSON WHO IS LESS THAN EIGHTEEN
18 YEARS OF AGE OR WHO IS THE ADOPTED CHILD OF THE OTHER PERSON OR WHO IS
19 RELATED BY BLOOD IN A MANNER THAT WOULD BAR MARRIAGE IN NEW YORK STATE
20 TO A PERSON WHO IS THE LAWFUL SPOUSE OF THE OTHER PERSON.

21 S 2. The opening paragraph of subparagraph (i) and subparagraph (iv)
22 of paragraph (b) and paragraph (c) of subdivision 4, paragraph (a) of
23 subdivision 4-a and paragraph (e) of subdivision 6 of section 425 of the
24 real property tax law, the opening paragraph of subparagraph (i) and
25 subparagraph (iv) of paragraph (b) of subdivision 4 as amended by
26 section 3 of part E of chapter 83 of the laws of 2002, paragraph (c) of
27 subdivision 4 as added by section 4 of part A of chapter 405 of the laws
28 of 1999, paragraph (a) of subdivision 4-a as added by section 4 of part
29 E of chapter 83 of the laws of 2002 and paragraph (e) of subdivision 6
30 as amended by chapter 531 of the laws of 2006, are amended to read as
31 follows:

32 The combined income of all of the owners, and of any owners' spouses
33 OR DOMESTIC PARTNERS residing on the premises, may not exceed the appli-
34 cable income standard specified herein.

35 (iv) Effective with applications for the enhanced exemption on final
36 assessment rolls to be completed in two thousand three, the application
37 form shall indicate that the owners of the property and any owners'
38 spouses OR DOMESTIC PARTNERS residing on the premises may authorize the
39 assessor to have their income eligibility verified annually thereafter
40 by the state department of taxation and finance, in lieu of furnishing
41 copies of the applicable income tax return or returns with the applica-
42 tion. If the owners of the property and any owners' spouses OR DOMESTIC
43 PARTNERS residing on the premises elect to participate in this program,
44 which shall be known as the STAR income verification program, they must
45 furnish their taxpayer identification numbers in order to facilitate
46 matching with records of the department of taxation and finance. There-
47 after, their income eligibility shall be verified annually by the state
48 department of taxation and finance and the assessor shall not request
49 income documentation from them, unless such department advises the
50 assessor through the state board that they do not satisfy the applicable
51 income eligibility requirements, or that it is unable to determine
52 whether they satisfy those requirements.

53 (c) Absence from residence. An exemption may be granted pursuant to
54 this subdivision notwithstanding the fact that an owner is absent from
55 the residence while receiving health-related care as an inpatient of a
56 residential health care facility, as defined in section twenty-eight

1 hundred one of the public health law, provided that during such confine-
2 ment such property is not occupied by anyone other than the spouse,
3 DOMESTIC PARTNER or co-owner of such owner.

4 (a) Married couples OR DOMESTIC PARTNERS with two or more residences.
5 A husband and wife OR DOMESTIC PARTNERS may receive an exemption pursu-
6 ant to this section on no more than one residence, unless living apart
7 due to legal separation.

8 (e) Except in the city of New York, notwithstanding the provisions of
9 paragraph (a) of this subdivision, an application for such exemption may
10 be filed with the assessor after the appropriate taxable status date but
11 not later than the last date on which a petition with respect to
12 complaints of assessment may be filed, where failure to file a timely
13 application resulted from: (i) a death of the applicant's spouse, DOMES-
14 TIC PARTNER, child, parent, brother or sister; or (ii) an illness of the
15 applicant or of the applicant's spouse, DOMESTIC PARTNER, child, parent,
16 brother or sister, which actually prevents the applicant from filing on
17 a timely basis, as certified by a licensed physician. The assessor shall
18 approve or deny such application as if it had been filed on or before
19 the taxable status date.

20 S 3. This act shall take effect immediately.