S T A T E O F N E W Y O R K

2044

2009-2010 Regular Sessions

I N A S S E M B L Y

January 15, 2009

Introduced by M. of A. CALHOUN -- Multi-Sponsored by -- M. of A. ALFANO, BARRA, TOWNSEND -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the duration of the exemption and income level of eligible senior citizens for purposes of the school tax relief (STAR) exemption and to repeal certain provisions of such law relating to the income level of senior citizens eligible for such exemption

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

Section 1. Paragraph (b) of subdivision 4 of section 425 of the real property tax law is REPEALED.

S 2. Subparagraph (ii) of paragraph (a) of subdivision 13 of section 425 of the real property tax law, as added by section 1 of part B of chapter 389 of the laws of 1997, is amended to read as follows:

(ii) in the case of an application for the enhanced exemption for property owned by senior citizens, the applicant or applicants misrepresented their age [or income] so as to appear eligible for such exemption, when they were not.

S 3. This act shall take effect on the ninetieth day after it shall have become a law.

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

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