

4399

2009-2010 Regular Sessions

I N A S S E M B L Y

February 4, 2009

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.

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

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(C) THE CAPPED REAL PROPERTY SCHOOL TAX RATE SHALL BE DETERMINED ANNUALLY FOR EACH ELIGIBLE PERSON SEVENTY YEARS OF AGE OR OLDER IN ACCORDANCE WITH THE PROVISIONS OF PARAGRAPHS (A) AND (B) OF THIS SUBDIVISION.

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

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

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

S 2. Paragraph (a) of subdivision 1 of section 1306-b of the real property tax law, as amended by section 2 of part D-1 of chapter 57 of the laws of 2007, is amended to read as follows:

(a) If a parcel is entitled to the basic or enhanced STAR exemption authorized by section four hundred twenty-five of this chapter for the two thousand six-two thousand seven school year and each year thereafter, a local property tax rebate shall be provided to the owner or owners of such parcel as shown on the final assessment roll for such year, in an amount computed as prescribed by this section and section one hundred seventy-eight of the tax law. NO REBATE SHALL BE PROVIDED TO AN OWNER OR OWNERS WHO, PURSUANT TO SECTION FOUR HUNDRED THIRTY-ONE OF THIS CHAPTER, HAVE ELECTED TO TAKE THE CAPPED SCHOOL TAX RATE FOR SUCH YEAR.

S 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.