

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.

LBD07638-01-9

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
 11 EXEMPT FROM TAXATION

12 (M+ \$8,550 OR MORE) BUT
 13 LESS THAN (M+ \$9,900) 15 PER CENTUM

14 (M+ \$9,900 OR MORE) BUT
 15 LESS THAN (M+ \$11,250) 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+ \$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
 35 EXEMPT FROM TAXATION

36 MORE THAN (M) BUT
 37 LESS THAN (M+ \$1,750) 45 PER CENTUM

38 (M+ \$1,750 OR MORE) BUT
 39 LESS THAN (M+ \$3,500) 40 PER CENTUM

40 (M+ \$3,500 OR MORE) BUT
 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
 45 LESS THAN (M+ \$8,400) 25 PER CENTUM

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 EXEMPT FROM TAXATION
4 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 EXEMPT FROM TAXATION
17 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.