

3733

2009-2010 Regular Sessions

I N S E N A T E

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O. JOHNSON, LARKIN, LIBOUS, MORAHAN, PADAVAN, SEWARD, VOLKER, WINNER
-- 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 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

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

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1 THE AGE OF SEVENTY YEARS, WHICH IS LOWER THAN THE REAL PROPERTY SCHOOL
2 TAX RATE ESTABLISHED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH.

3 (C) THE CAPPED REAL PROPERTY SCHOOL TAX RATE SHALL BE DETERMINED ANNU-
4 ALLY FOR EACH ELIGIBLE PERSON SEVENTY YEARS OF AGE OR OLDER IN ACCORD-
5 ANCE WITH THE PROVISIONS OF PARAGRAPHS (A) AND (B) OF THIS SUBDIVISION.

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

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

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

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

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

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