

2514

2011-2012 Regular Sessions

I N   A S S E M B L Y

January 19, 2011

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

AN ACT to amend the real property tax law, in relation to granting  
partial exemption from real property taxation to persons who are  
totally and permanently disabled

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

1     Section 1. Paragraph (a) of subdivision 1 of section 467 of the real  
2     property tax law, as amended by chapter 348 of the laws of 2007, is  
3     amended to read as follows:  
4     (a) Real property owned by one or more persons, each of whom is  
5     sixty-five years of age or over, or real property owned by husband and  
6     wife or by siblings, one of whom is sixty-five years of age or over OR  
7     TOTALLY AND PERMANENTLY DISABLED, or real property owned by one or more  
8     persons, some of whom qualify under this section and the others of whom  
9     qualify under section four hundred fifty-nine-c of this title, shall be  
10    exempt from taxation by any municipal corporation in which located to  
11    the extent of fifty per centum of the assessed valuation thereof,  
12    provided the governing board of such municipality, after public hearing,  
13    adopts a local law, ordinance or resolution providing [therefor] THAT  
14    SUCH EXEMPTION SHALL BE GRANTED TO EITHER THOSE SIXTY-FIVE YEARS OF AGE  
15    OR OVER, OR TO THOSE TOTALLY AND PERMANENTLY DISABLED, OR TO BOTH CATE-  
16    GORIES. For the purposes of this section, sibling shall mean a brother  
17    or a sister, whether related through half blood, whole blood or  
18    adoption.  
19    S 2. This act shall take effect on the first of January next succeed-  
20    ing the date on which 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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