

3943

2011-2012 Regular Sessions

I N A S S E M B L Y

January 31, 2011

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

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

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

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

31 S 2. This act shall take effect on the first of January next succeed-
32 ing the date on which it shall have become a law and shall apply to
33 assessment rolls prepared on the basis of taxable status dates occurring
34 on or after such date.