

4650

2011-2012 Regular Sessions

I N   A S S E M B L Y

February 4, 2011

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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 DEPARTMENT AND SHALL REQUIRE  
7 PROOF OF THE APPLICANT'S AGE. SUCH APPLICATION SHALL BE FILED WITH THE  
8 LOCAL ASSESSOR ON OR BEFORE THE TAXABLE STATUS DATE FOR SUCH DISTRICT.

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

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

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