

S T A T E O F N E W Y O R K

4338--A

2011-2012 Regular Sessions

I N S E N A T E

March 30, 2011

Introduced by Sens. RANZENHOFER, ALESI, DeFRANCISCO, GRISANTI, JOHNSON, LARKIN, O'MARA, RITCHIE, SALAND, YOUNG -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law and the tax law, in relation to reinstating the "Middle Class STAR" rebate program

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

1 Section 1. The real property tax law is amended by adding a new
2 section 1306-b to read as follows:
3 S 1306-B. "MIDDLE CLASS STAR" REBATE PROGRAM. 1. TAX REBATES. (A) IF A
4 PARCEL IS ENTITLED TO THE BASIC OR ENHANCED STAR EXEMPTION AUTHORIZED BY
5 SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER FOR THE TWO THOUSAND
6 SIX--TWO THOUSAND SEVEN SCHOOL YEAR AND EACH YEAR THEREAFTER, A LOCAL
7 PROPERTY TAX REBATE SHALL BE PROVIDED TO THE OWNER OR OWNERS OF SUCH
8 PARCEL AS SHOWN ON THE FINAL ASSESSMENT ROLL FOR SUCH YEAR, IN AN AMOUNT
9 COMPUTED AS PRESCRIBED BY THIS SECTION AND SECTION ONE HUNDRED SEVENTY-
10 EIGHT OF THE TAX LAW.
11 (B) IT SHALL BE THE RESPONSIBILITY OF THE STATE DEPARTMENT OF TAXATION
12 AND FINANCE TO ISSUE SUCH TAX REBATES TO SUCH OWNERS IN THE MANNER
13 PROVIDED BY SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW. NOTHING
14 CONTAINED HEREIN SHALL BE CONSTRUED AS PERMITTING PARTIAL OR INSTALLMENT
15 PAYMENTS OF TAXES IN A JURISDICTION WHICH HAS NOT AUTHORIZED THE SAME
16 PURSUANT TO LAW.
17 2. PROCEDURE. (A) ON OR BEFORE AUGUST FIFTEENTH, TWO THOUSAND THIRTEEN
18 AND EACH YEAR THEREAFTER, THE COMMISSIONER OF TAXATION AND FINANCE, OR
19 HIS OR HER DESIGNEE, SHALL CREATE A REPORT CONCERNING THOSE PARCELS
20 WHICH HAVE BEEN GRANTED AN EXCEPTION AUTHORIZED BY SECTION FOUR HUNDRED

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

LBD02663-05-2

1 TWENTY-FIVE OF THIS CHAPTER, OR ON OR BEFORE JULY FIRST, TWO THOUSAND
2 THIRTEEN AND EACH YEAR THEREAFTER, IN THE CASE OF A CITY WITH A POPU-
3 LATION OF ONE MILLION OR MORE, THE COMMISSIONER OF FINANCE, OR HIS OR
4 HER DESIGNEE, SHALL PROVIDE TO THE COMMISSIONER OF TAXATION AND FINANCE
5 A REPORT IN A MUTUALLY AGREEABLE FORMAT CONCERNING THOSE PARCELS WHICH
6 HAVE BEEN GRANTED AN EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWEN-
7 TY-FIVE OF THIS CHAPTER ON THE ASSESSMENT ROLLS USED TO GENERATE THE
8 SCHOOL TAX BILLS FOR THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN
9 SCHOOL TAX YEAR AND FOR EACH YEAR THEREAFTER; PROVIDED HOWEVER THE
10 INFORMATION TO BE PROVIDED ON SUCH REPORT SHALL BE OBTAINED FROM THE
11 FINAL ASSESSMENT ROLL DATA FILES USED TO GENERATE THE TWO THOUSAND THIR-
12 TEEN--TWO THOUSAND FOURTEEN SCHOOL TAX BILLS AND EACH YEAR THEREAFTER,
13 FILED WITH THE DEPARTMENT OF TAXATION AND FINANCE PURSUANT TO SECTION
14 FIFTEEN HUNDRED NINETY OF THIS CHAPTER ON OR BEFORE JULY THIRTY-FIRST OF
15 SUCH YEAR. SUCH REPORT SHALL SET FORTH THE NAMES AND MAILING ADDRESSES
16 OF THE OWNERS OF SUCH PARCELS AS SHOWN ON SUCH ASSESSMENT ROLL DATA
17 FILES, THE IDENTIFICATION NUMBERS OF SUCH PARCELS AS SHOWN ON SUCH
18 ASSESSMENT ROLL DATA FILES, AND SUCH OTHER INFORMATION IN THE POSSESSION
19 OF THE DEPARTMENT OF TAXATION AND FINANCE, OR IN THE CASE OF A CITY WITH
20 A POPULATION OF ONE MILLION OR MORE, THE COMMISSIONER OF FINANCE, AS THE
21 COMMISSIONER OF TAXATION AND FINANCE MAY DEEM NECESSARY FOR THE EFFEC-
22 TIVE ADMINISTRATION OF THIS PROGRAM, INCLUDING INFORMATION REGARDING
23 COOPERATIVE APARTMENT BUILDINGS AND MOBILE HOME PARKS OR SIMILAR PROPER-
24 TY. IT SHALL BE THE RESPONSIBILITY OF THE ASSESSOR OR ASSESSORS OF EACH
25 ASSESSING UNIT TO ENSURE THAT THE NAMES AND MAILING ADDRESSES OF SUCH
26 OWNERS ARE ACCURATELY RECORDED ON SUCH ROLLS AND FILES TO THE BEST OF
27 HIS OR HER ABILITY, BASED UPON THE INFORMATION CONTAINED IN HIS OR HER
28 OFFICE. NOTHING CONTAINED IN THIS SUBDIVISION SHALL BE CONSTRUED AS
29 AFFECTING IN ANY WAY THE VALIDITY OR ENFORCEABILITY OF A REAL PROPERTY
30 TAX, OR THE APPLICABILITY OF INTEREST OR PENALTIES WITH RESPECT THERETO,
31 WHEN AN OWNER'S NAME OR MAILING ADDRESS HAS NOT BEEN ACCURATELY
32 RECORDED.

33 (B) (I) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDI-
34 VISION, WHERE AN ASSESSING UNIT CONTAINS ONE OR MORE PROPERTIES WHICH
35 ARE RECEIVING SUCH EXEMPTION IN RELATION TO A PRIOR YEAR ASSESSMENT ROLL
36 PURSUANT TO PARAGRAPH (D) OF SUBDIVISION SIX OF SECTION FOUR HUNDRED
37 TWENTY-FIVE OF THIS CHAPTER, OR CONTAINS ONE OR MORE PARCELS WITH
38 RESPECT TO WHICH SUCH EXEMPTION WAS DULY ADDED OR REMOVED AFTER THE
39 FILING OF THE FINAL ASSESSMENT ROLL PURSUANT TO THE PROVISIONS OF TITLE
40 THREE OF ARTICLE FIVE OF THIS CHAPTER, THE DEPARTMENT OF TAXATION AND
41 FINANCE MAY REQUIRE THE ASSESSOR TO FILE WITH IT, ON OR BEFORE JULY
42 THIRTY-FIRST, TWO THOUSAND THIRTEEN AND EACH YEAR THEREAFTER, OR SUCH
43 LATER DATE AS SUCH OFFICE MAY SPECIFY, A SUPPLEMENTAL REPORT RELATING TO
44 SUCH PROPERTY OR PROPERTIES, SO THAT INFORMATION PERTAINING TO THE
45 OWNERS THEREOF MAY BE INCLUDED IN THE REPORT TO BE MADE TO THE COMMIS-
46 SIONER OF TAXATION AND FINANCE PURSUANT TO THIS PARAGRAPH. WHEN ANY
47 INFORMATION REQUIRED BY THIS PARAGRAPH IS RECEIVED BY THE DEPARTMENT OF
48 TAXATION AND FINANCE AFTER JULY THIRTY-FIRST, TWO THOUSAND THIRTEEN AND
49 EACH YEAR THEREAFTER, SUCH INFORMATION SHALL BE TRANSMITTED AS SOON AS
50 REASONABLY PRACTICABLE FOR USE IN ISSUING LOCAL PROPERTY TAX REBATES
51 PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW.

52 (II) WHERE THE OWNERSHIP OF A PARCEL THAT HAD BEEN ELIGIBLE FOR A
53 REBATE PURSUANT TO THIS SECTION CHANGES OR AN EXEMPTION UNDER SECTION
54 FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER HAS BEEN GRANTED OR REMOVED,
55 THE ASSESSOR SHALL NOTIFY THE DEPARTMENT OF TAXATION AND FINANCE OF THE
56 CHANGE NO LATER THAN AUGUST FIRST OF THE FOLLOWING YEAR.

1 3. REBATE BASE. (A) THE DEPARTMENT OF TAXATION AND FINANCE SHALL
2 CALCULATE THE REBATE BASE AS PROVIDED HEREIN AND CERTIFY THE SAME NO
3 LATER THAN JULY FIRST, TWO THOUSAND THIRTEEN.

4 (B) THREE REBATE BASES FOR THE BASIC STAR EXEMPTION SHALL BE DETER-
5 MINED FOR EACH SEGMENT FOR THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOUR-
6 TEEN AND SUBSEQUENT SCHOOL YEARS. SUCH REBATE BASES SHALL BE COMPUTED BY
7 DETERMINING THE EXEMPT AMOUNT ESTABLISHED FOR THE SEGMENT FOR PURPOSES
8 OF THE BASIC STAR EXEMPTION FOR THE TWO THOUSAND TWELVE--TWO THOUSAND
9 THIRTEEN SCHOOL YEAR, MULTIPLYING THAT AMOUNT BY THE SCHOOL DISTRICT TAX
10 RATE APPLICABLE WITHIN THAT SEGMENT FOR PURPOSES OF THE TWO THOUSAND
11 TWELVE--TWO THOUSAND THIRTEEN SCHOOL YEAR, AS REPORTED BY THE SCHOOL
12 DISTRICT, AND THEN MULTIPLYING THE PRODUCT BY THE FOLLOWING:

13 (I) FOR PURPOSES OF THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN
14 SCHOOL YEAR AND THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN SCHOOL
15 YEAR, BY SIXTY PERCENT, FORTY-FIVE PERCENT AND THIRTY PERCENT, RESPEC-
16 TIVELY. THE RESULTS SHALL BE ASSOCIATED WITH THE FIRST, SECOND AND THIRD
17 INCOME BRACKETS, RESPECTIVELY, THAT ARE APPLICABLE WITHIN THAT SEGMENT.

18 (II) FOR PURPOSES OF THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN
19 SCHOOL YEAR, BY SEVENTY PERCENT, FIFTY-TWO AND ONE-HALF PERCENT AND
20 THIRTY-FIVE PERCENT, RESPECTIVELY. THE RESULTS SHALL BE ASSOCIATED WITH
21 THE FIRST, SECOND AND THIRD INCOME BRACKETS, RESPECTIVELY, THAT ARE
22 APPLICABLE WITHIN THAT SEGMENT.

23 (III) FOR PURPOSES OF THE TWO THOUSAND SIXTEEN--TWO THOUSAND SEVENTEEN
24 AND SUBSEQUENT SCHOOL YEARS, BY EIGHTY PERCENT, SIXTY PERCENT AND FORTY
25 PERCENT, RESPECTIVELY. THE RESULTS SHALL BE ASSOCIATED WITH THE FIRST,
26 SECOND AND THIRD INCOME BRACKETS, RESPECTIVELY, THAT ARE APPLICABLE
27 WITHIN THAT SEGMENT.

28 (IV) INCOME BRACKETS. (A) IN THE CITY OF NEW YORK, AND THE COUNTIES OF
29 NASSAU, SUFFOLK, ROCKLAND, WESTCHESTER, PUTNAM, ORANGE AND DUTCHESS, THE
30 FIRST INCOME BRACKET SHALL BE UP TO AND INCLUDING ONE HUNDRED TWENTY
31 THOUSAND DOLLARS; THE SECOND INCOME BRACKET SHALL BE OVER ONE HUNDRED
32 TWENTY THOUSAND DOLLARS UP TO AND INCLUDING ONE HUNDRED SEVENTY-FIVE
33 THOUSAND DOLLARS; AND THE THIRD INCOME BRACKET SHALL BE OVER ONE HUNDRED
34 SEVENTY-FIVE THOUSAND DOLLARS UP TO AND INCLUDING TWO HUNDRED FIFTY
35 THOUSAND DOLLARS.

36 (B) IN ALL OTHER COUNTIES IN THE STATE, THE FIRST INCOME BRACKET SHALL
37 BE UP TO AND INCLUDING NINETY THOUSAND DOLLARS; THE SECOND INCOME BRACK-
38 ET SHALL BE OVER NINETY THOUSAND DOLLARS AND UP TO AND INCLUDING ONE
39 HUNDRED FIFTY THOUSAND DOLLARS; AND THE THIRD INCOME BRACKET SHALL BE
40 OVER ONE HUNDRED FIFTY THOUSAND DOLLARS AND UP TO AND INCLUDING TWO
41 HUNDRED FIFTY THOUSAND DOLLARS.

42 (C) SUCH BRACKETS ARE SUBJECT TO INDEXING FOR INFLATION PURSUANT TO
43 SUBDIVISION FOURTEEN OF SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX
44 LAW.

45 (C) ONE REBATE BASE FOR THE ENHANCED STAR EXEMPTION SHALL BE DETER-
46 MINED FOR EACH SEGMENT FOR THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOUR-
47 TEEN AND SUBSEQUENT SCHOOL YEARS. SUCH REBATE BASES SHALL BE COMPUTED BY
48 DETERMINING THE EXEMPT AMOUNT ESTABLISHED FOR THE SEGMENT FOR PURPOSES
49 OF THE ENHANCED STAR EXEMPTION FOR THE TWO THOUSAND TWELVE--TWO THOUSAND
50 THIRTEEN SCHOOL YEAR, MULTIPLYING THAT AMOUNT BY THE SCHOOL DISTRICT TAX
51 RATE APPLICABLE WITHIN THAT SEGMENT FOR PURPOSES OF THAT SCHOOL YEAR, AS
52 REPORTED BY THE SCHOOL DISTRICT, AND THEN MULTIPLYING THE PRODUCT BY THE
53 FOLLOWING:

54 (I) FOR PURPOSES OF THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN
55 SCHOOL YEAR, BY TWENTY-FIVE PERCENT.

(II) FOR PURPOSES OF THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN AND SUBSEQUENT SCHOOL YEARS, BY THIRTY-FIVE PERCENT.

(D) FOR PURPOSES OF THIS SECTION, THE TERM "SEGMENT" MEANS THE PART OF A CITY OR TOWN THAT IS WITHIN A SCHOOL DISTRICT.

(E) IN THE CASE OF SCHOOL DISTRICTS WITHIN SPECIAL ASSESSING UNITS AS DEFINED IN SECTION EIGHTEEN HUNDRED ONE OF THIS CHAPTER, THE SCHOOL DISTRICT TAX RATE TO BE USED FOR THIS PURPOSE SHALL BE THE TAX RATE APPLICABLE TO CLASS ONE PROPERTIES AS DEFINED IN ARTICLE EIGHTEEN OF THIS CHAPTER, AS REPORTED BY THE SCHOOL DISTRICT AND THE EXEMPT AMOUNT SHALL BE ESTABLISHED FOR THE SEGMENT. IN THE CASE OF SCHOOL DISTRICTS WITHIN APPROVED ASSESSING UNITS AS DEFINED IN SECTION NINETEEN HUNDRED ONE OF THIS CHAPTER WHICH HAVE ADOPTED THE PROVISIONS OF SECTION NINETEEN HUNDRED THREE OF THIS CHAPTER, THE SCHOOL DISTRICT TAX RATE TO BE USED FOR THIS PURPOSE SHALL BE THE TAX RATE APPLICABLE TO THE HOMESTEAD CLASS, AS DEFINED IN ARTICLE NINETEEN OF THIS CHAPTER, AS REPORTED BY THE SCHOOL DISTRICT.

(F) WHERE THE PROVISIONS OF SUBPARAGRAPH (IV) OF PARAGRAPH (K) OF SUBDIVISION TWO OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER ARE APPLICABLE, THE APPLICABLE REBATE AMOUNT SHALL BE ONE-THIRD OF THE OTHERWISE APPLICABLE REBATE AMOUNT SET FORTH IN PARAGRAPH (B) OR (C) OF THIS SUBDIVISION. THE DEPARTMENT OF TAXATION AND FINANCE SHALL CALCULATE AND CERTIFY THE REBATE AMOUNTS APPLICABLE IN SUCH CASES, ALONG WITH THE CERTIFICATION REQUIRED BY PARAGRAPH (A) OF THIS SUBDIVISION.

S 2. The tax law is amended by adding a new section 178 to read as follows:

S 178. "MIDDLE CLASS STAR" REBATE PROGRAM. 1. THE COMMISSIONER SHALL ISSUE THE LOCAL PROPERTY TAX REBATES AUTHORIZED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW. FOR PURPOSES OF THIS SECTION THE REBATE SHALL BE CALCULATED USING THE COMPUTATION FORMULA SET FORTH IN SUBDIVISION THREE OF SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW. PROVIDED, HOWEVER, SUCH REBATES SHALL NOT BE ISSUED IN ANY YEAR IN WHICH AN APPROPRIATION TO PAY SUCH REBATES HAS NOT BEEN INCLUDED IN THE ENACTED STATE BUDGET FOR SUCH YEAR.

2. ON OR BEFORE AUGUST FIFTEENTH, TWO THOUSAND THIRTEEN AND EACH YEAR THEREAFTER, THE COMMISSIONER, OR HIS OR HER DESIGNEE, SHALL CREATE A REPORT CONCERNING THOSE PARCELS WHICH SATISFY THE CRITERIA SET FORTH IN SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW, OR ON OR BEFORE JULY FIRST, TWO THOUSAND THIRTEEN AND EACH YEAR THEREAFTER IN THE CASE OF A CITY WITH A POPULATION OF ONE MILLION OR MORE, THE COMMISSIONER OF FINANCE, SHALL PROVIDE TO THE COMMISSIONER A REPORT IN A MUTUALLY AGREEABLE FORMAT CONCERNING THOSE PARCELS WHICH SATISFY THE CRITERIA SET FORTH IN SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW.

3. THE COMMISSIONER IN CONSULTATION WITH THE COMMISSIONER OF FINANCE, FOR A CITY WITH A POPULATION OF ONE MILLION OR MORE, IS AUTHORIZED TO DEVELOP PROCEDURES NECESSARY TO PROVIDE FOR THE ISSUANCE OF LOCAL PROPERTY TAX REBATES TO QUALIFYING PROPERTY OWNERS, AND THOSE QUALIFYING PROPERTY OWNERS THAT DID NOT RECEIVE THEM INITIALLY. IF THE COMMISSIONER IS NOT SATISFIED THAT THE PROPERTY OWNER IS QUALIFIED FOR THE LOCAL PROPERTY TAX REBATE, THE COMMISSIONER SHALL NOT ISSUE SUCH REBATE.

4. BY DEPOSITING A REBATE ISSUED PURSUANT TO THIS SECTION AND AUTHORIZED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW, THE PAYEE IS CERTIFYING THAT HE OR SHE IS THE PROPERTY OWNER, AND THAT THE PRIMARY RESIDENCE OF SUCH PROPERTY OWNER IS NOT SUBJECT TO ANY DELINQUENT SCHOOL TAXES.

5. VERIFICATION OF "AFFILIATED INCOME" FOR "MIDDLE CLASS STAR" REBATE PROGRAM. (A) THE DETERMINATION OF THE "AFFILIATED INCOME" OF PARCELS FOR

PURPOSES OF THE "MIDDLE CLASS STAR" REBATE PROGRAM AS AUTHORIZED BY SUBDIVISION THREE OF SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW SHALL BE MADE AS PROVIDED BY THIS SECTION.

(B) FOR PURPOSES OF THIS SUBDIVISION, THE TERM "INCOME" SHALL HAVE THE SAME MEANING AS SET FORTH IN SUBPARAGRAPH (II) OF PARAGRAPH (B) OF SUBDIVISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW. THE TERM "AFFILIATED INCOME" SHALL MEAN THE COMBINED INCOME OF ALL OF THE OWNERS OF THE PARCEL WHO RESIDED PRIMARILY THEREON ON THE TAXABLE STATUS DATE FOR THE ASSESSMENT ROLL USED TO GENERATE THE APPLICABLE SCHOOL TAX BILLS, AND OF ANY OWNERS' SPOUSES FILING JOINTLY OR SPOUSES RESIDING PRIMARILY THEREON IN THE CASES OF SPOUSES FILING SEPARATE RETURNS ON SUCH TAXABLE STATUS DATE AND SHALL BE DETERMINED AS FOLLOWS:

(I) FOR THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN SCHOOL YEAR, AFFILIATED INCOME SHALL BE DETERMINED BASED UPON THE PARTIES' INCOMES FOR THE INCOME TAX YEAR ENDING IN TWO THOUSAND ELEVEN. IN EACH SUBSEQUENT YEAR, THE APPLICABLE INCOME TAX YEAR SHALL BE ADVANCED BY ONE YEAR.

(II) THE DEPARTMENT SHALL DETERMINE THE AFFILIATED INCOME FOR EACH PARCEL AND SHALL ASSIGN A REBATE AMOUNT FOR EACH PARCEL BASED UPON SUCH DETERMINATION. IN ANY CASE WHERE AFFILIATED INCOME CANNOT BE DETERMINED, A REBATE SHALL NOT BE ISSUED.

6. NOTIFICATION REQUIREMENT. THE DEPARTMENT SHALL MAIL INFORMATION CONCERNING THE "MIDDLE CLASS STAR" REBATE PROGRAM TO OWNERS OF PARCELS RECEIVING A BASIC STAR EXEMPTION ON THE ASSESSMENT ROLL USED TO GENERATE THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN SCHOOL TAX BILL. SUCH NOTIFICATION SHALL EXPLAIN THAT PROPERTY OWNERS MUST FILE APPLICATIONS WITH THE DEPARTMENT IN ORDER TO OBTAIN THE REBATE AVAILABLE UNDER THE "MIDDLE CLASS STAR" REBATE PROGRAM. SUCH NOTICE SHALL FURTHER EXPLAIN HOW TO OBTAIN THE APPLICATION.

7. APPLICATIONS. (A) IN ORDER TO OBTAIN THE BENEFITS OF THE "MIDDLE CLASS STAR" REBATE PROGRAM, THE PROPERTY OWNER MUST SUBMIT AN APPLICATION TO THE DEPARTMENT NO LATER THAN DECEMBER THIRTY-FIRST, TWO THOUSAND THIRTEEN. THE APPLICANT SHALL PROVIDE THE DEPARTMENT WITH SUCH INFORMATION AS MAY BE NECESSARY TO DETERMINE THE PARCEL'S AFFILIATED INCOME. THE PERSONS OTHER THAN THE APPLICANT WHOSE INCOMES ARE NECESSARY TO THE DETERMINATION OF THE PARCEL'S AFFILIATED INCOME SHALL BE REFERRED TO IN THIS SECTION AS "AFFILIATED PERSONS." RECIPIENTS OF THE ENHANCED STAR EXEMPTION SHALL NOT FILE AN APPLICATION TO RECEIVE A REBATE. THE DEPARTMENT SHALL MAIL ENHANCED STAR REBATE RECIPIENTS THEIR REBATES IN A TIMELY MANNER.

(B) IF THE APPLICANT OR ANY AFFILIATED PERSONS WERE NOT REQUIRED TO FILE NEW YORK STATE INCOME TAX RETURNS FOR THE TWO THOUSAND ELEVEN INCOME TAX YEAR BECAUSE THEIR INCOMES WERE BELOW THE THRESHOLD THAT NECESSITATED SUCH FILING, THE APPLICATION SHALL SO INDICATE.

(C) IF THE APPLICANT OR ANY AFFILIATED PERSONS WERE NOT REQUIRED TO FILE NEW YORK STATE INCOME TAX RETURNS FOR THE TWO THOUSAND ELEVEN INCOME TAX YEAR BECAUSE THEY DID NOT RESIDE IN NEW YORK STATE IN SUCH TAXABLE YEAR, THE APPLICATION SHALL SO INDICATE. SUCH PERSONS SHALL PROVIDE WITH THE APPLICATION ANY INFORMATION THAT THE DEPARTMENT DETERMINES IS NECESSARY TO CALCULATE THE PARCEL'S AFFILIATED INCOME UNDER THE "MIDDLE CLASS STAR" REBATE PROGRAM.

(D) AFTER TWO THOUSAND THIRTEEN, APPLICATIONS SHALL BE REQUIRED ONLY WHEN A NEW APPLICATION FOR A BASIC STAR EXEMPTION FOR REAL PROPERTY TAXATION IS FILED PURSUANT TO SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW, OR WHEN THERE IS A CHANGE OF OWNERSHIP WHICH DOES

1 NOT NECESSITATE THE FILING OF A NEW APPLICATION FOR A BASIC STAR
2 EXEMPTION. IN EITHER INSTANCE, AN APPLICATION SHALL BE SUBMITTED TO THE
3 DEPARTMENT ON A TIMELY BASIS.

4 (E) IF AN APPLICATION FOR A "MIDDLE CLASS STAR" REBATE IS RECEIVED
5 AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND THIRTEEN, AN OTHERWISE ELIGI-
6 BLE PROPERTY OWNER SHALL NOT RECEIVE A REBATE FOR SUCH YEAR. HOWEVER,
7 SUCH APPLICATION SHALL BE CONSIDERED TIMELY FILED FOR A REBATE IN SUBSE-
8 QUENT YEARS PROVIDED THE OWNERSHIP OF THE PARCEL REMAINS UNCHANGED.

9 8. PROCESSING OF APPLICATIONS. (A) AFTER RECEIVING A TIMELY APPLICA-
10 TION, THE DEPARTMENT SHALL ATTEMPT TO DETERMINE THE AFFILIATED INCOME OF
11 THE PARCEL AND THE REBATE AMOUNT TO WHICH THE PARCEL IS ENTITLED, IF
12 ANY.

13 (B) IN THE CASE OF AN APPLICATION WHICH INDICATES THAT THE APPLICANT
14 AND ANY AFFILIATED PERSONS WERE NOT REQUIRED TO FILE NEW YORK STATE
15 INCOME TAX RETURNS FOR THE TWO THOUSAND ELEVEN INCOME TAX YEAR BECAUSE
16 THEIR INCOMES WERE BELOW THE THRESHOLD WHICH NECESSITATED THE FILING OF
17 A STATE INCOME TAX RETURN, THE DEPARTMENT MAY, SUBJECT TO AUDIT, ISSUE A
18 REBATE EQUAL TO THE HIGHEST AMOUNT AVAILABLE FOR THAT SCHOOL DISTRICT
19 SEGMENT.

20 (C) IN THE CASE OF AN APPLICATION WHICH INDICATES THAT THE APPLICANT
21 AND ANY AFFILIATED PERSONS WERE NOT REQUIRED TO FILE NEW YORK STATE
22 INCOME TAX RETURNS FOR THE TWO THOUSAND ELEVEN INCOME TAX YEAR BECAUSE
23 THEY DID NOT RESIDE IN NEW YORK STATE IN SUCH TAXABLE YEAR, THE APPLI-
24 CANT SHALL PROVIDE SUCH INFORMATION REGARDING INCOME AS IS REQUESTED BY
25 THE DEPARTMENT. THE DEPARTMENT SHALL ISSUE A REBATE BASED UPON THE
26 INFORMATION PROVIDED BY THE APPLICANT AND ANY OTHER INFORMATION TO WHICH
27 THE DEPARTMENT MAY HAVE ACCESS CONCERNING THE INCOME OF SUCH PERSON OR
28 PERSONS.

29 9. RECONSIDERATION OF REBATE AMOUNT. IN THE EVENT THE DEPARTMENT IS
30 UNABLE TO DETERMINE THE AFFILIATED INCOME FOR A PARCEL OR THE DEPARTMENT
31 DETERMINES THAT A REBATE SHALL NOT BE ISSUED FOR A PARCEL, THE DEPART-
32 MENT SHALL NOTIFY THE APPLICANT OF THAT FACT. A PROPERTY OWNER MAY SEEK
33 RECONSIDERATION OF THE REBATE AMOUNT DETERMINATION FOR HIS OR HER PARCEL
34 ON THE GROUNDS THAT THE PARCEL'S AFFILIATED INCOME WAS DETERMINED ERRO-
35 NEOUSLY. A PROPERTY OWNER MAY ALSO SEEK RECONSIDERATION IF NO REBATE WAS
36 ISSUED BECAUSE THE PARCEL'S AFFILIATED INCOME WAS UNDETERMINED. AN
37 APPLICATION FOR RECONSIDERATION OF REBATE AMOUNT SHALL BE MADE IN A
38 MANNER PRESCRIBED BY THE DEPARTMENT, AND SHALL BE ACCOMPANIED BY SUCH
39 DOCUMENTATION AS THE DEPARTMENT MAY REQUIRE. SUCH APPLICATION SHALL BE
40 FILED NO LATER THAN MARCH THIRTY-FIRST, TWO THOUSAND FOURTEEN. IF THE
41 DEPARTMENT FINDS AFTER REVIEWING SUCH AN APPLICATION THAT THE REBATE
42 AMOUNT DETERMINATION FOR A PARCEL SHOULD BE CORRECTED, IT SHALL ISSUE AN
43 AMENDED OR INITIAL REBATE CHECK. IF THE DEPARTMENT FINDS AFTER REVIEWING
44 SUCH AN APPLICATION THAT THE REBATE AMOUNT DETERMINATION FOR THE PARCEL
45 WAS CORRECTLY DETERMINED, IT SHALL SO NOTIFY THE APPLICANT. SUCH NOTIFI-
46 CATION SHALL INCLUDE AN EXPLANATION OF THE DEPARTMENT'S FINDINGS, INDICATE THAT THE APPLICANT HAS THE RIGHT TO A PROCEEDING UNDER ARTICLE
47 SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES, AND INDICATE THE
48 STATUTE OF LIMITATIONS ASSOCIATED WITH SUCH PROCEEDINGS. SUCH FINDING
49 SHALL BE SUBJECT TO REVIEW PURSUANT ONLY TO A PROCEEDING UNDER ARTICLE
50 SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES.

51 10. SPECIAL PROVISIONS RELATING TO CO-OPERATIVE APARTMENT UNITS AND
52 MOBILE HOMES. THE DEPARTMENT'S DETERMINATION OF AFFILIATED INCOME SHALL
53 BE MADE WITH RESPECT TO THE TENANT-SHAREHOLDERS OR OWNERS OF THE UNIT IN
54 QUESTION RATHER THAN OF THE PARCEL.
55

11. SUBSEQUENT YEARS. IN EACH YEAR SUBSEQUENT TO TWO THOUSAND THIRTEEN, AFFILIATED INCOMES SHALL CONTINUE TO BE DETERMINED AS PROVIDED BY THIS SECTION FOR PURPOSES OF THE "MIDDLE CLASS STAR" REBATE PROGRAM, EXCEPT THAT:

(A) THE NOTIFICATION REQUIREMENT OF SUBDIVISION SIX OF THIS SECTION SHALL NOT BE APPLICABLE;

(B) APPLICATIONS SHALL BE REQUIRED ONLY AS PROVIDED IN SUBDIVISION SEVEN OF THIS SECTION; AND

(C) IN EACH SUBSEQUENT YEAR, THE APPLICABLE INCOME TAX YEAR FOR DETERMINATIONS UNDER THIS SECTION SHALL BE ADVANCED ONE YEAR. ALL OTHER APPLICABLE DATES AND DEADLINES WHICH REFERENCE A DATE IN TWO THOUSAND THIRTEEN SHALL BE ADVANCED AND SHALL BE DEEMED TO REFERENCE DATES IN THAT SUBSEQUENT YEAR, EXCEPT THAT APPLICATIONS FOR RECONSIDERATION OF REBATE AMOUNT DETERMINATIONS SHALL BE SUBMITTED NO LATER THAN MARCH THIRTY-FIRST OF THE ENSUING YEAR.

12. CONFIDENTIAL INFORMATION; DISCLOSURE PROHIBITION. INFORMATION REGARDING REBATES ISSUED TO INDIVIDUALS SHALL NOT BE SUBJECT TO DISCLOSURE; INCLUDING NAMES, ADDRESSES, AND DOLLAR AMOUNTS OF REBATES. IN ADDITION, ALL APPLICATIONS SUBMITTED FOR REBATES SHALL NOT BE SUBJECT TO DISCLOSURE.

13. DEADLINE. IF ANY APPLICABLE DEADLINE SHALL FALL ON A SATURDAY, SUNDAY OR LEGAL HOLIDAY, SUCH DEADLINE SHALL BE ADVANCED TO THE NEXT BUSINESS DAY.

14. AFFILIATED INCOME BRACKETS; INDEXING. THE DEPARTMENT SHALL ESTABLISH THE AFFILIATED INCOME BRACKETS TO BE ASSOCIATED WITH THE REBATE AMOUNTS FOR THE TWO THOUSAND SIXTEEN--TWO THOUSAND SEVENTEEN SCHOOL YEAR AND EACH SCHOOL YEAR THEREAFTER BY APPLYING THE INFLATION FACTOR SET FORTH IN THIS SUBDIVISION TO THE FIGURES THAT DEFINED THE INCOME BRACKETS THAT WERE APPLICABLE TO THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL YEAR, AND ROUNDING EACH RESULT TO THE NEAREST MULTIPLE OF ONE HUNDRED DOLLARS. FOR PURPOSES OF THIS SUBDIVISION, THE "INFLATION FACTOR" FOR EACH INCOME BRACKET SHALL BE DETERMINED BY THE PERCENTAGE INCREASE IN THE CONSUMER PRICE INDEX FOR URBAN WAGE EARNERS AND CLERICAL WORKERS (CPI-W) PUBLISHED BY THE UNITED STATES DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS, FOR THE THIRD QUARTER OF THE CALENDAR YEAR PRECEDING THE APPLICABLE SCHOOL YEAR, AS COMPARED TO THE THIRD QUARTER OF THE PRIOR CALENDAR YEAR. IF A BASE FIGURE AS SO DETERMINED IS NOT EXACTLY EQUAL TO A MULTIPLE OF ONE HUNDRED DOLLARS, IT SHALL BE ROUNDED TO THE NEAREST MULTIPLE OF ONE HUNDRED DOLLARS. IN EACH SUBSEQUENT SCHOOL YEAR, THE PRIOR YEAR'S INCOME BRACKETS SHALL BE INDEXED USING THE ABOVE FORMULA WITH EACH YEAR ADVANCED BY ONE YEAR.

15. BEGINNING IN FISCAL YEAR TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN, THE DEPARTMENT SHALL DETERMINE WHICH PROGRAM PROVIDES A LARGER BENEFIT TO A TAXPAYER, THE "MIDDLE CLASS STAR" REBATE PROGRAM IMPLEMENTED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW OR THE MAXIMUM RESIDENTIAL SCHOOL TAX CREDIT AUTHORIZED PURSUANT TO SUBSECTION (UU) OF SECTION SIX HUNDRED SIX OF THIS CHAPTER, AND SHALL ENSURE THAT THE TAXPAYER RECEIVES THAT AMOUNT OF BENEFIT IN ANY GIVEN TAXABLE YEAR.

S 3. Section 606 of the tax law is amended by adding a new subsection (uu) to read as follows:

(UU) MAXIMUM RESIDENTIAL SCHOOL TAX CREDIT. (1) DEFINITIONS. FOR THE PURPOSES OF THIS SUBSECTION:

(A) "QUALIFIED TAXPAYER" MEANS A RESIDENT INDIVIDUAL OF THE STATE WHO OWNS THE RESIDENTIAL REAL PROPERTY IN WHICH HE OR SHE RESIDES.

1 (B) "HOUSEHOLD" MEANS THE TAXPAYER OR TAXPAYERS AND ALL OTHER PERSONS,
2 NOT NECESSARILY RELATED, WHO ALL RESIDE IN THE RESIDENTIAL REAL PROPERTY
3 OWNED BY THE TAXPAYER OR TAXPAYERS, AND SHARE ITS FURNISHINGS, FACILI-
4 TIES AND ACCOMMODATIONS; PROVIDED THAT NO PERSON MAY BE A MEMBER OF MORE
5 THAN ONE HOUSEHOLD AT ONE TIME.

6 (C) "HOUSEHOLD GROSS INCOME" MEANS THE AGGREGATE ADJUSTED GROSS INCOME
7 OF ALL MEMBERS OF THE HOUSEHOLD FOR THE TAXABLE YEAR AS REPORTED FOR
8 FEDERAL INCOME TAX PURPOSES, OR WHICH WOULD BE REPORTED AS ADJUSTED
9 GROSS INCOME IF A FEDERAL INCOME TAX RETURN WERE REQUIRED TO BE FILED,
10 WITH THE MODIFICATIONS IN SUBSECTION (B) OF SECTION SIX HUNDRED THIRTEEN
11 OF THIS ARTICLE BUT WITHOUT THE MODIFICATIONS IN SUBSECTION (C) OF SUCH
12 SECTION, PLUS ANY PORTION OF THE GAIN FROM THE SALE OR EXCHANGE OF PROP-
13 ERTY OTHERWISE EXCLUDED FROM SUCH AMOUNT; EARNED INCOME FROM SOURCES
14 WITHOUT THE UNITED STATES EXCLUDABLE FROM FEDERAL GROSS INCOME BY
15 SECTION NINE HUNDRED ELEVEN OF THE INTERNAL REVENUE CODE; SUPPORT MONEY
16 NOT INCLUDED IN ADJUSTED GROSS INCOME; NONTAXABLE STRIKE BENEFITS;
17 SUPPLEMENTAL SECURITY INCOME PAYMENTS; THE GROSS AMOUNT OF ANY PENSION
18 OR ANNUITY BENEFITS TO THE EXTENT NOT INCLUDED IN SUCH ADJUSTED GROSS
19 INCOME (INCLUDING, BUT NOT LIMITED TO, RAILROAD RETIREMENT BENEFITS AND
20 ALL PAYMENTS RECEIVED UNDER THE FEDERAL SOCIAL SECURITY ACT AND VETER-
21 ANS' DISABILITY PENSIONS); NONTAXABLE INTEREST RECEIVED FROM THE STATE
22 OF NEW YORK, ITS AGENCIES, INSTRUMENTALITIES, PUBLIC CORPORATIONS, OR
23 POLITICAL SUBDIVISIONS (INCLUDING A PUBLIC CORPORATION CREATED PURSUANT
24 TO AGREEMENT OR COMPACT WITH ANOTHER STATE OR CANADA); WORKERS' COMPEN-
25 SATION; THE GROSS AMOUNT OF "LOSS-OF-TIME" INSURANCE; AND THE AMOUNT OF
26 CASH PUBLIC ASSISTANCE AND RELIEF, OTHER THAN MEDICAL ASSISTANCE FOR THE
27 NEEDY, PAID TO OR FOR THE BENEFIT OF THE QUALIFIED TAXPAYER OR MEMBERS
28 OF HIS OR HER HOUSEHOLD. HOUSEHOLD GROSS INCOME SHALL NOT INCLUDE
29 SURPLUS FOODS OR OTHER RELIEF IN KIND OR PAYMENTS MADE TO INDIVIDUALS
30 BECAUSE OF THEIR STATUS AS VICTIMS OF NAZI PERSECUTION AS DEFINED IN
31 PUBLIC LAW 103-286. PROVIDED, FURTHER, HOUSEHOLD GROSS INCOME SHALL
32 ONLY INCLUDE ALL SUCH INCOME RECEIVED BY ALL MEMBERS OF THE HOUSEHOLD
33 WHILE MEMBERS OF SUCH HOUSEHOLD. FOR FARM FAMILIES EARNING AT LEAST
34 FIFTY PERCENT OF THEIR INCOME FROM FARMING, "ADJUSTED GROSS INCOME"
35 SHALL BE REPLACED WITH "MODIFIED ADJUSTED GROSS INCOME" FOR FEDERAL TAX
36 PURPOSES AS REPORTED ON THE APPLICANT'S FEDERAL AND STATE INCOME TAX
37 RETURNS FOR THE APPLICABLE INCOME TAX YEAR.

38 (D) "NET SCHOOL TAX" MEANS THE SCHOOL TAXES ASSESSED ON THE RESIDEN-
39 TIAL REAL PROPERTY OWNED AND OCCUPIED BY THE TAXPAYER OR TAXPAYERS AFTER
40 ANY EXEMPTION OR ABATEMENT RECEIVED PURSUANT TO THE REAL PROPERTY TAX
41 LAW. SUCH NET SCHOOL TAX SHALL INCLUDE ANY SCHOOL TAXES ASSESSED ON
42 FARM DWELLINGS NOT OWNED BY THE RESIDENT IF THE LEGAL TITLE TO SUCH
43 DWELLING IS HELD BY A PARTNERSHIP AND THE DWELLING SERVES AS THE PRIMARY
44 RESIDENCE OF ONE OR MORE OF THE PARTNERS, OR IF LEGAL TITLE TO SUCH
45 DWELLING IS HELD BY AN S-CORPORATION OR BY A C-CORPORATION AND THE
46 DWELLING SERVES AS THE PRIMARY RESIDENCE OF A SHAREHOLDER OF SUCH CORPO-
47 RATION.

48 (2) CREDIT. A QUALIFIED TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE
49 TAXES IMPOSED BY THIS ARTICLE, EQUAL TO SEVENTY PERCENT OF THE AMOUNT
50 WHICH THE TAXPAYER'S NET SCHOOL TAX EXCEEDS THE TAXPAYER'S MAXIMUM
51 SCHOOL TAX, AS DETERMINED BY PARAGRAPH THREE OF THIS SUBSECTION. IF SUCH
52 CREDIT EXCEEDS THE TAX FOR SUCH TAXABLE YEAR, AS REDUCED BY THE OTHER
53 CREDITS PERMITTED BY THIS ARTICLE, THE QUALIFIED TAXPAYER MAY RECEIVE,
54 AND THE COMPTROLLER, SUBJECT TO A CERTIFICATE OF THE DEPARTMENT, SHALL
55 PAY AS AN OVERPAYMENT, WITHOUT INTEREST, ANY EXCESS BETWEEN SUCH TAX AS
56 SO REDUCED AND THE AMOUNT OF THE CREDIT. IF A QUALIFIED TAXPAYER IS NOT

1 REQUIRED TO FILE A RETURN PURSUANT TO SECTION SIX HUNDRED FIFTY-ONE OF
2 THIS ARTICLE, A QUALIFIED TAXPAYER MAY NEVERTHELESS RECEIVE AND THE
3 COMPTROLLER, SUBJECT TO A CERTIFICATE OF THE DEPARTMENT, SHALL PAY AS AN
4 OVERPAYMENT THE FULL AMOUNT OF THE CREDIT, WITHOUT INTEREST.

5 (3) MAXIMUM SCHOOL TAX. (A) A QUALIFIED TAXPAYER'S MAXIMUM SCHOOL TAX
6 SHALL BE DETERMINED AS FOLLOWS:

7 (I) IN THE CITY OF NEW YORK, AND THE COUNTIES OF NASSAU, SUFFOLK,
8 ROCKLAND, WESTCHESTER, PUTNAM, ORANGE AND DUTCHESS:

9	HOUSEHOLD GROSS INCOME	MAXIMUM SCHOOL TAX
10	ONE HUNDRED TWENTY THOUSAND	SIX PERCENT OF THE
11	DOLLARS OR LESS	HOUSEHOLD GROSS INCOME
12	MORE THAN ONE HUNDRED	SEVEN PERCENT OF
13	TWENTY THOUSAND DOLLARS,	THE HOUSEHOLD GROSS INCOME
14	BUT LESS THAN OR EQUAL TO	
15	ONE HUNDRED SEVENTY-FIVE	
16	THOUSAND DOLLARS	
17	MORE THAN ONE HUNDRED	EIGHT PERCENT OF
18	SEVENTY-FIVE THOUSAND	THE HOUSEHOLD GROSS INCOME
19	DOLLARS, BUT LESS THAN	
20	OR EQUAL TO TWO HUNDRED	
21	FIFTY THOUSAND DOLLARS	
22	MORE THAN TWO HUNDRED	NO LIMITATION.
23	FIFTY THOUSAND	
24	DOLLARS	

25 (II) IN ALL OTHER COUNTIES IN THE STATE:

26	HOUSEHOLD GROSS INCOME	MAXIMUM SCHOOL TAX
27	NINETY THOUSAND	SIX PERCENT OF THE
28	DOLLARS OR LESS	HOUSEHOLD GROSS INCOME
29	MORE THAN NINETY	SEVEN PERCENT OF
30	THOUSAND DOLLARS, BUT	THE HOUSEHOLD
31	LESS THAN OR EQUAL TO	GROSS INCOME
32	ONE HUNDRED FIFTY	
33	THOUSAND DOLLARS	
34	MORE THAN ONE HUNDRED	EIGHT PERCENT OF
35	FIFTY THOUSAND DOLLARS,	THE HOUSEHOLD
36	BUT LESS THAN OR EQUAL	GROSS INCOME
37	TO TWO HUNDRED FIFTY	
38	THOUSAND DOLLARS	
39	MORE THAN TWO HUNDRED FIFTY	NO LIMITATION.
40	THOUSAND DOLLARS	

41 (B) THE THRESHOLDS OF HOUSEHOLD GROSS INCOME FOR ELIGIBILITY FOR THE
42 MAXIMUM SCHOOL TAX CREDIT, ESTABLISHED BY SUBPARAGRAPH (A) OF THIS PARA-
43 GRAPH, SHALL BE INDEXED FOR INFLATION.

44 (4) EXCLUSIONS FROM ELIGIBILITY. NO CREDIT SHALL BE GRANTED UNDER THIS
45 SUBSECTION IF THE QUALIFIED TAXPAYER CLAIMS THE REAL PROPERTY TAX
46 CIRCUIT BREAKER CREDIT, PURSUANT TO SUBSECTION (E) OF THIS SECTION,
47 DURING THE TAXABLE YEAR.

48 (5) FOR PURPOSES OF THIS SUBSECTION, IN THE CITIES OF BUFFALO, ROCHESTER,
49 YONKERS, AND SYRACUSE, A TAXPAYER'S NET SCHOOL TAX SHALL BE DETER-
50 MINED BY MULTIPLYING SUCH TAXPAYER'S TOTAL REAL PROPERTY TAX BILL BY
51 SIXTY-SEVEN PERCENT. IN THE CITY OF NEW YORK, A TAXPAYER'S NET SCHOOL
52 TAX SHALL BE DETERMINED BY MULTIPLYING SUCH TAXPAYER'S TOTAL REAL PROP-
53 erty TAX BILL BY FIFTY PERCENT.

54 S 4. This act shall take effect immediately.