

2011-2012 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 5, 2011

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Introduced by M. of A. CROUCH -- Multi-Sponsored by -- M. of A. BURLING,  
MOLINARO, OAKS -- read once and referred to the Committee on Real  
Property Taxation

AN ACT to amend the real property tax law, in relation to extending the  
enhanced STAR exemption to the disabled surviving spouse of a previ-  
ously qualifying individual

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

1     Section 1. Subparagraph (iii) of paragraph (a) of subdivision 4 of  
2     section 425 of the real property tax law, as added by section 4 of part  
3     A of chapter 405 of the laws of 1999, is amended to read as follows:  
4     (iii) In the case of property owned by husband and wife, one of whom  
5     is sixty-five years of age or over, the exemption, once granted, shall  
6     not be rescinded solely because of the death of the older spouse so long  
7     as the surviving spouse is at least sixty-two years of age OR IS PHYSI-  
8     CALLY DISABLED as of the date specified in this paragraph. TO QUALIFY  
9     AS PHYSICALLY DISABLED FOR THE PURPOSES OF THIS SUBPARAGRAPH, AN INDI-  
10    VIDUAL SHALL SUBMIT TO THE ASSESSOR A CERTIFIED STATEMENT FROM A PHYSI-  
11    CIAN LICENSED TO PRACTICE IN THE STATE ON A FORM PRESCRIBED AND MADE  
12    AVAILABLE BY THE STATE BOARD WHICH STATES THAT THE INDIVIDUAL HAS A  
13    PERMANENT PHYSICAL IMPAIRMENT WHICH SUBSTANTIALLY LIMITS ONE OR MORE OF  
14    SUCH INDIVIDUAL'S MAJOR LIFE ACTIVITIES, EXCEPT THAT AN INDIVIDUAL WHO  
15    HAS OBTAINED A CERTIFICATE FROM THE STATE COMMISSION FOR THE BLIND AND  
16    VISUALLY HANDICAPPED STATING THAT SUCH INDIVIDUAL IS LEGALLY BLIND MAY  
17    SUBMIT SUCH CERTIFICATE IN LIEU OF A PHYSICIAN'S CERTIFIED STATEMENT.  
18    THE OTHER REQUIREMENTS OF THIS SUBDIVISION MUST STILL BE MET FOR THE  
19    ENHANCED EXEMPTION TO BE GRANTED TO A SURVIVING SPOUSE UNDER THIS  
20    SUBPARAGRAPH.  
21    S 2. This act shall take effect immediately and shall apply to the  
22    administration of the enhanced STAR exemption beginning with the  
23    2011-2012 school year.

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

LBD00138-01-1