

127--A

2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. CROUCH -- Multi-Sponsored by -- M. of A. BURLING,
OAKS -- read once and referred to the Committee on Real Property Taxa-
tion -- recommitted to the Committee on Real Property Taxation in
accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill
amended, ordered reprinted as amended and recommitted to said commit-
tee

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6 not be rescinded solely because of the death of the older spouse so long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 PHYS-
8 ICALLY 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 COMMISSIONER 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

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

LBD00138-03-2

1 ENHANCED EXEMPTION TO BE GRANTED TO A SURVIVING SPOUSE UNDER THIS
2 SUBPARAGRAPH.
3 S 2. This act shall take effect immediately and shall apply to the
4 administration of the enhanced STAR exemption beginning with the
5 2012-2013 school year.