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

3023

2011-2012 Regular Sessions

I N A S S E M B L Y

January 21, 2011

Introduced by M. of A. CALHOUN -- Multi-Sponsored by -- M. of A. CROUCH, FINCH, J. MILLER, OAKS, TEDISCO -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to property tax exemptions on community residences

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

Section 1. The real property tax law is amended by adding a new section 306 to read as follows:

S 306. TAXABLE STATUS OF COMMUNITY RESIDENCES. FOR THE PURPOSES OF THIS SECTION, "COMMUNITY RESIDENCE" MEANS ANY FACILITY OPERATED BY OR SUBJECT TO LICENSURE BY THE OFFICE OF MENTAL HEALTH OR THE OFFICE OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES WHICH PROVIDES A SUPERVISED RESIDENCE OR RESIDENTIAL RESPITE SERVICES FOR MENTALLY DISABLED PERSONS AND A HOMELIKE ENVIRONMENT AND ROOM, BOARD AND RESPONSIBLE SUPERVISION FOR THE HABILITATION OR REHABILITATION OF MENTALLY DISABLED PERSONS AS PART OF AN OVERALL SERVICE DELIVERY SYSTEM. A COMMUNITY RESIDENCE SHALL INCLUDE AN INTERMEDIATE CARE FACILITY WITH FOURTEEN OR FEWER RESIDENTS THAT HAS BEEN APPROVED PURSUANT TO LAW, AND A COMMUNITY RESIDENTIAL FACILITY AS THAT TERM IS DEFINED IN SUBDIVISION TWENTY-EIGHT OF SECTION 1.03 OF THE MENTAL HYGIENE LAW. SUCH TERM DOES NOT INCLUDE FAMILY CARE HOMES.

NOTWITHSTANDING THE PROVISIONS OF ANY OTHER LAW, ON AND AFTER THE EFFECTIVE DATE OF THIS SECTION, THE REAL PROPERTY TAXES ON ANY REAL PROPERTY THAT IS DEFINED AS A COMMUNITY RESIDENCE PURSUANT TO SUBDIVISION TWENTY-EIGHT OF SECTION 1.03 OF THE MENTAL HYGIENE LAW OR PURSUANT TO THIS SECTION SHALL BE PAID BY THE STATE.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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