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

4264

2011-2012 Regular Sessions

I N A S S E M B L Y

February 2, 2011

Introduced by M. of A. MAGEE -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to permitting senior citizens whose spouses are deceased to substitute a more recent year's income for purposes of determining eligibility for the enhanced exemption for school tax relief

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

Section 1. Subparagraph (i) of paragraph (b) of subdivision 4 of section 425 of the real property tax law is amended by adding a new clause (C-1) to read as follows:

(C-1) NOTWITHSTANDING THE PROVISIONS OF CLAUSE (C) OF THIS SUBPARAGRAPH, IN THE EVENT THAT A SENIOR CITIZEN WHO, AS A RESULT OF THE DEATH OF HIS OR HER SPOUSE, EXPERIENCES A SUFFICIENT DECREASE IN INCOME DURING THE TAX YEAR IMMEDIATELY PRECEDING THE DATE OF MAKING APPLICATION FOR THE EXEMPTION, THEN FOR THE PURPOSES OF DETERMINING ELIGIBILITY FOR THE ENHANCED EXEMPTION, SUCH SENIOR CITIZEN MAY USE HIS OR HER INCOME FOR SUCH YEAR; PROVIDED THAT THE INCOME TAX RETURN FOR SUCH YEAR HAS BEEN FILED WITH THE APPROPRIATE STATE OR FEDERAL AGENCY, OR OTHER DOCUMENTATION OF INCOME ELIGIBILITY HAS BEEN FILED WITH THE ASSESSOR OF APPROPRIATE JURISDICTION, PRIOR TO APRIL THIRTIETH.

S 2. This act shall take effect immediately.

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

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