

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 ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Subparagraph (i) of paragraph (b) of subdivision 4 of
2 section 425 of the real property tax law is amended by adding a new
3 clause (C-1) to read as follows:
4 (C-1) NOTWITHSTANDING THE PROVISIONS OF CLAUSE (C) OF THIS SUBPARA-
5 GRAPH, IN THE EVENT THAT A SENIOR CITIZEN WHO, AS A RESULT OF THE DEATH
6 OF HIS OR HER SPOUSE, EXPERIENCES A SUFFICIENT DECREASE IN INCOME DURING
7 THE TAX YEAR IMMEDIATELY PRECEDING THE DATE OF MAKING APPLICATION FOR
8 THE EXEMPTION, THEN FOR THE PURPOSES OF DETERMINING ELIGIBILITY FOR THE
9 ENHANCED EXEMPTION, SUCH SENIOR CITIZEN MAY USE HIS OR HER INCOME FOR
10 SUCH YEAR; PROVIDED THAT THE INCOME TAX RETURN FOR SUCH YEAR HAS BEEN
11 FILED WITH THE APPROPRIATE STATE OR FEDERAL AGENCY, OR OTHER DOCUMENTA-
12 TION OF INCOME ELIGIBILITY HAS BEEN FILED WITH THE ASSESSOR OF APPROPRI-
13 ATE JURISDICTION, PRIOR TO APRIL THIRTIETH.
14 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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