

4264

2011-2012 Regular Sessions

I N   A S S E M B L Y

February 2, 2011

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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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