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I N   S E N A T E

January 20, 2012

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Introduced by Sens. RANZENHOFER, ZELDIN -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law and the tax law, in relation to reinstating the "Senior STAR" rebate program

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

1     Section 1.     The real property tax law is amended by adding a new  
2     section 1306-b to read as follows:  
3     S 1306-B. "SENIOR STAR" REBATE PROGRAM. 1. TAX REBATES. (A) IF A  
4     PARCEL IS ENTITLED TO THE ENHANCED STAR EXEMPTION AUTHORIZED BY SECTION  
5     FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER FOR THE TWO THOUSAND  
6     TWELVE--TWO THOUSAND THIRTEEN SCHOOL YEAR AND EACH YEAR THEREAFTER, A  
7     LOCAL PROPERTY TAX REBATE SHALL BE PROVIDED TO THE OWNER OR OWNERS OF  
8     SUCH PARCEL AS SHOWN ON THE FINAL ASSESSMENT ROLL FOR SUCH YEAR, IN AN  
9     AMOUNT COMPUTED AS PRESCRIBED BY THIS SECTION AND SECTION ONE HUNDRED  
10    SEVENTY-EIGHT OF THE TAX LAW.  
11    (B) IT SHALL BE THE RESPONSIBILITY OF THE STATE DEPARTMENT OF TAXATION  
12    AND FINANCE TO ISSUE SUCH TAX REBATES TO SUCH OWNERS IN THE MANNER  
13    PROVIDED BY SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW. NOTHING  
14    CONTAINED HEREIN SHALL BE CONSTRUED AS PERMITTING PARTIAL OR INSTALLMENT  
15    PAYMENTS OF TAXES IN A JURISDICTION WHICH HAS NOT AUTHORIZED THE SAME  
16    PURSUANT TO LAW.  
17    2. PROCEDURE. (A) ON OR BEFORE AUGUST FIFTEENTH, TWO THOUSAND TWELVE  
18    AND EACH YEAR THEREAFTER, THE COMMISSIONER OF TAXATION AND FINANCE, OR  
19    HIS OR HER DESIGNEE, SHALL CREATE A REPORT CONCERNING THOSE PARCELS  
20    WHICH HAVE BEEN GRANTED AN EXCEPTION AUTHORIZED BY SUBDIVISION FOUR OF  
21    SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER, OR ON OR BEFORE JULY  
22    FIRST, TWO THOUSAND TWELVE AND EACH YEAR THEREAFTER, IN THE CASE OF A  
23    CITY WITH A POPULATION OF ONE MILLION OR MORE, THE COMMISSIONER OF  
24    FINANCE, OR HIS OR HER DESIGNEE, SHALL PROVIDE TO THE COMMISSIONER OF  
25    TAXATION AND FINANCE A REPORT IN A MUTUALLY AGREEABLE FORMAT CONCERNING  
26    THOSE PARCELS WHICH HAVE BEEN GRANTED AN EXEMPTION AUTHORIZED BY SUBDI-  
27    VISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER ON THE  
28    ASSESSMENT ROLLS USED TO GENERATE THE SCHOOL TAX BILLS FOR THE TWO THOU-

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

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1 SAND TWELVE--TWO THOUSAND THIRTEEN SCHOOL TAX YEAR AND FOR EACH YEAR  
2 THEREAFTER; PROVIDED HOWEVER THE INFORMATION TO BE PROVIDED ON SUCH  
3 REPORT SHALL BE OBTAINED FROM THE FINAL ASSESSMENT ROLL DATA FILES USED  
4 TO GENERATE THE TWO THOUSAND TWELVE--TWO THOUSAND THIRTEEN SCHOOL TAX  
5 BILLS AND EACH YEAR THEREAFTER, FILED WITH THE DEPARTMENT OF TAXATION  
6 AND FINANCE PURSUANT TO SECTION FIFTEEN HUNDRED NINETY OF THIS CHAPTER  
7 ON OR BEFORE JULY THIRTY-FIRST OF SUCH YEAR. SUCH REPORT SHALL SET FORTH  
8 THE NAMES AND MAILING ADDRESSES OF THE OWNERS OF SUCH PARCELS AS SHOWN  
9 ON SUCH ASSESSMENT ROLL DATA FILES, THE IDENTIFICATION NUMBERS OF SUCH  
10 PARCELS AS SHOWN ON SUCH ASSESSMENT ROLL DATA FILES, AND SUCH OTHER  
11 INFORMATION IN THE POSSESSION OF THE DEPARTMENT OF TAXATION AND FINANCE,  
12 OR IN THE CASE OF A CITY WITH A POPULATION OF ONE MILLION OR MORE, THE  
13 COMMISSIONER OF FINANCE, AS THE COMMISSIONER OF TAXATION AND FINANCE MAY  
14 DEEM NECESSARY FOR THE EFFECTIVE ADMINISTRATION OF THIS PROGRAM, INCLUD-  
15 ING INFORMATION REGARDING COOPERATIVE APARTMENT BUILDINGS AND MOBILE  
16 HOME PARKS OR SIMILAR PROPERTY. IT SHALL BE THE RESPONSIBILITY OF THE  
17 ASSESSOR OR ASSESSORS OF EACH ASSESSING UNIT TO ENSURE THAT THE NAMES  
18 AND MAILING ADDRESSES OF SUCH OWNERS ARE ACCURATELY RECORDED ON SUCH  
19 ROLLS AND FILES TO THE BEST OF HIS OR HER ABILITY, BASED UPON THE INFOR-  
20 MATION CONTAINED IN HIS OR HER OFFICE. NOTHING CONTAINED IN THIS SUBDI-  
21 VISION SHALL BE CONSTRUED AS AFFECTING IN ANY WAY THE VALIDITY OR  
22 ENFORCEABILITY OF A REAL PROPERTY TAX, OR THE APPLICABILITY OF INTEREST  
23 OR PENALTIES WITH RESPECT THERETO, WHEN AN OWNER'S NAME OR MAILING  
24 ADDRESS HAS NOT BEEN ACCURATELY RECORDED.

25 (B) (I) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDI-  
26 VISION, WHERE AN ASSESSING UNIT CONTAINS ONE OR MORE PROPERTIES WHICH  
27 ARE RECEIVING SUCH EXEMPTION IN RELATION TO A PRIOR YEAR ASSESSMENT ROLL  
28 PURSUANT TO PARAGRAPH (D) OF SUBDIVISION SIX OF SECTION FOUR HUNDRED  
29 TWENTY-FIVE OF THIS CHAPTER, OR CONTAINS ONE OR MORE PARCELS WITH  
30 RESPECT TO WHICH SUCH EXEMPTION WAS DULY ADDED OR REMOVED AFTER THE  
31 FILING OF THE FINAL ASSESSMENT ROLL PURSUANT TO THE PROVISIONS OF TITLE  
32 THREE OF ARTICLE FIVE OF THIS CHAPTER, THE DEPARTMENT OF TAXATION AND  
33 FINANCE MAY REQUIRE THE ASSESSOR TO FILE WITH IT, ON OR BEFORE JULY  
34 THIRTY-FIRST, TWO THOUSAND TWELVE AND EACH YEAR THEREAFTER, OR SUCH  
35 LATER DATE AS SUCH OFFICE MAY SPECIFY, A SUPPLEMENTAL REPORT RELATING TO  
36 SUCH PROPERTY OR PROPERTIES, SO THAT INFORMATION PERTAINING TO THE  
37 OWNERS THEREOF MAY BE INCLUDED IN THE REPORT TO BE MADE TO THE COMMIS-  
38 SIONER OF TAXATION AND FINANCE PURSUANT TO THIS PARAGRAPH. WHEN ANY  
39 INFORMATION REQUIRED BY THIS PARAGRAPH IS RECEIVED BY THE DEPARTMENT OF  
40 TAXATION AND FINANCE AFTER JULY THIRTY-FIRST, TWO THOUSAND TWELVE AND  
41 EACH YEAR THEREAFTER, SUCH INFORMATION SHALL BE TRANSMITTED AS SOON AS  
42 REASONABLY PRACTICABLE FOR USE IN ISSUING LOCAL PROPERTY TAX REBATES  
43 PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW.

44 (II) WHERE THE OWNERSHIP OF A PARCEL THAT HAD BEEN ELIGIBLE FOR A  
45 REBATE PURSUANT TO THIS SECTION CHANGES OR AN EXEMPTION UNDER SUBDIVI-  
46 SION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER HAS BEEN  
47 GRANTED OR REMOVED, THE ASSESSOR SHALL NOTIFY THE DEPARTMENT OF TAXATION  
48 AND FINANCE OF THE CHANGE NO LATER THAN AUGUST FIRST OF THE FOLLOWING  
49 YEAR.

50 3. REBATE BASE. (A) THE DEPARTMENT OF TAXATION AND FINANCE SHALL  
51 CALCULATE THE REBATE BASE AS PROVIDED HEREIN AND CERTIFY THE SAME NO  
52 LATER THAN JULY FIRST, TWO THOUSAND TWELVE.

53 (B) ONE REBATE BASE FOR THE ENHANCED STAR EXEMPTION SHALL BE DETER-  
54 MINED FOR EACH SEGMENT FOR THE TWO THOUSAND TWELVE--TWO THOUSAND THIR-  
55 TEEN AND SUBSEQUENT SCHOOL YEARS. SUCH REBATE BASES SHALL BE COMPUTED BY  
56 DETERMINING THE EXEMPT AMOUNT ESTABLISHED FOR THE SEGMENT FOR PURPOSES

OF THE ENHANCED STAR EXEMPTION FOR THE TWO THOUSAND ELEVEN--TWO THOUSAND TWELVE SCHOOL YEAR, MULTIPLYING THAT AMOUNT BY THE SCHOOL DISTRICT TAX RATE APPLICABLE WITHIN THAT SEGMENT FOR PURPOSES OF THAT SCHOOL YEAR, AS REPORTED BY THE SCHOOL DISTRICT, AND THEN MULTIPLYING THE PRODUCT BY THE FOLLOWING:

(I) FOR PURPOSES OF THE TWO THOUSAND TWELVE--TWO THOUSAND THIRTEEN SCHOOL YEAR, BY TWENTY-FIVE PERCENT.

(II) FOR PURPOSES OF THE TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN AND SUBSEQUENT SCHOOL YEARS, BY THIRTY-FIVE PERCENT.

(C) FOR PURPOSES OF THIS SECTION, THE TERM "SEGMENT" MEANS THE PART OF A CITY OR TOWN THAT IS WITHIN A SCHOOL DISTRICT.

(D) IN THE CASE OF SCHOOL DISTRICTS WITHIN SPECIAL ASSESSING UNITS AS DEFINED IN SECTION EIGHTEEN HUNDRED ONE OF THIS CHAPTER, THE SCHOOL DISTRICT TAX RATE TO BE USED FOR THIS PURPOSE SHALL BE THE TAX RATE APPLICABLE TO CLASS ONE PROPERTIES AS DEFINED IN ARTICLE EIGHTEEN OF THIS CHAPTER, AS REPORTED BY THE SCHOOL DISTRICT AND THE EXEMPT AMOUNT SHALL BE ESTABLISHED FOR THE SEGMENT. IN THE CASE OF SCHOOL DISTRICTS WITHIN APPROVED ASSESSING UNITS AS DEFINED IN SECTION NINETEEN HUNDRED ONE OF THIS CHAPTER WHICH HAVE ADOPTED THE PROVISIONS OF SECTION NINE-TEEN HUNDRED THREE OF THIS CHAPTER, THE SCHOOL DISTRICT TAX RATE TO BE USED FOR THIS PURPOSE SHALL BE THE TAX RATE APPLICABLE TO THE HOMESTEAD CLASS, AS DEFINED IN ARTICLE NINETEEN OF THIS CHAPTER, AS REPORTED BY THE SCHOOL DISTRICT.

(E) WHERE THE PROVISIONS OF SUBPARAGRAPH (IV) OF PARAGRAPH (K) OF SUBDIVISION TWO OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER ARE APPLICABLE, THE APPLICABLE REBATE AMOUNT SHALL BE ONE-THIRD OF THE OTHERWISE APPLICABLE REBATE AMOUNT SET FORTH IN PARAGRAPH (B) OF THIS SUBDIVISION. THE DEPARTMENT OF TAXATION AND FINANCE SHALL CALCULATE AND CERTIFY THE REBATE AMOUNTS APPLICABLE IN SUCH CASES, ALONG WITH THE CERTIFICATION REQUIRED BY PARAGRAPH (A) OF THIS SUBDIVISION.

(F) IN NO EVENT SHALL THE REBATE EXCEED THE ACTUAL AMOUNT OF SCHOOL TAX PAID.

S 2. The tax law is amended by adding a new section 178 to read as follows:

S 178. "SENIOR STAR" REBATE PROGRAM. 1. THE COMMISSIONER SHALL ISSUE THE LOCAL PROPERTY TAX REBATES AUTHORIZED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW. FOR PURPOSES OF THIS SECTION THE REBATE SHALL BE CALCULATED USING THE COMPUTATION FORMULA SET FORTH IN SUBDIVISION THREE OF SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW. PROVIDED, HOWEVER, SUCH REBATES SHALL NOT BE ISSUED IN ANY YEAR IN WHICH AN APPROPRIATION TO PAY SUCH REBATES HAS NOT BEEN INCLUDED IN THE ENACTED STATE BUDGET FOR SUCH YEAR.

2. ON OR BEFORE AUGUST FIFTEENTH, TWO THOUSAND TWELVE AND EACH YEAR THEREAFTER, THE COMMISSIONER, OR HIS OR HER DESIGNEE, SHALL CREATE A REPORT CONCERNING THOSE PARCELS WHICH SATISFY THE CRITERIA SET FORTH IN SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW, OR ON OR BEFORE JULY FIRST, TWO THOUSAND TWELVE AND EACH YEAR THEREAFTER IN THE CASE OF A CITY WITH A POPULATION OF ONE MILLION OR MORE, THE COMMISSIONER OF FINANCE, SHALL PROVIDE TO THE COMMISSIONER A REPORT IN A MUTUALLY AGREEABLE FORMAT CONCERNING THOSE PARCELS WHICH SATISFY THE CRITERIA SET FORTH IN SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW.

3. THE COMMISSIONER IN CONSULTATION WITH THE COMMISSIONER OF FINANCE, FOR A CITY WITH A POPULATION OF ONE MILLION OR MORE, IS AUTHORIZED TO DEVELOP PROCEDURES NECESSARY TO PROVIDE FOR THE ISSUANCE OF LOCAL PROPERTY TAX REBATES TO QUALIFYING PROPERTY OWNERS, AND THOSE QUALIFYING PROPERTY OWNERS THAT DID NOT RECEIVE THEM INITIALLY. IF THE COMMISSIONER

1 IS NOT SATISFIED THAT THE PROPERTY OWNER IS QUALIFIED FOR THE LOCAL  
2 PROPERTY TAX REBATE, THE COMMISSIONER SHALL NOT ISSUE SUCH REBATE.

3 4. BY DEPOSITING A REBATE ISSUED PURSUANT TO THIS SECTION AND AUTHOR-  
4 IZED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW, THE  
5 PAYEE IS CERTIFYING THAT HE OR SHE IS THE PROPERTY OWNER, AND THAT THE  
6 PRIMARY RESIDENCE OF SUCH PROPERTY OWNER IS NOT SUBJECT TO ANY DELIN-  
7 QUENT SCHOOL TAXES.

8 5. VERIFICATION OF "AFFILIATED INCOME" FOR "SENIOR STAR" REBATE  
9 PROGRAM. (A) THE DETERMINATION OF THE "AFFILIATED INCOME" OF PARCELS FOR  
10 PURPOSES OF THE "SENIOR STAR" REBATE PROGRAM AS AUTHORIZED BY SUBDIVI-  
11 SION THREE OF SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX  
12 LAW SHALL BE MADE AS PROVIDED BY THIS SECTION.

13 (B) FOR PURPOSES OF THIS SUBDIVISION, THE TERM "INCOME" SHALL HAVE THE  
14 SAME MEANING AS SET FORTH IN SUBPARAGRAPH (II) OF PARAGRAPH (B) OF  
15 SUBDIVISION FOUR OF SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPER-  
16 TY TAX LAW. THE TERM "AFFILIATED INCOME" SHALL MEAN THE COMBINED INCOME  
17 OF ALL OF THE OWNERS OF THE PARCEL WHO RESIDED PRIMARILY THEREON ON THE  
18 TAXABLE STATUS DATE FOR THE ASSESSMENT ROLL USED TO GENERATE THE APPLI-  
19 CABLE SCHOOL TAX BILLS, AND OF ANY OWNERS' SPOUSES FILING JOINTLY OR  
20 SPOUSES RESIDING PRIMARILY THEREON IN THE CASES OF SPOUSES FILING SEPA-  
21 RATE RETURNS ON SUCH TAXABLE STATUS DATE AND SHALL BE DETERMINED AS  
22 FOLLOWS:

23 (I) FOR THE TWO THOUSAND TWELVE--TWO THOUSAND THIRTEEN SCHOOL YEAR,  
24 AFFILIATED INCOME SHALL BE DETERMINED BASED UPON THE PARTIES' INCOMES  
25 FOR THE INCOME TAX YEAR ENDING IN TWO THOUSAND TEN. IN EACH SUBSEQUENT  
26 YEAR, THE APPLICABLE INCOME TAX YEAR SHALL BE ADVANCED BY ONE YEAR.

27 (II) THE DEPARTMENT SHALL DETERMINE THE AFFILIATED INCOME FOR EACH  
28 PARCEL AND SHALL ASSIGN A REBATE AMOUNT FOR EACH PARCEL BASED UPON SUCH  
29 DETERMINATION. IN ANY CASE WHERE AFFILIATED INCOME CANNOT BE DETERMINED,  
30 A REBATE SHALL NOT BE ISSUED.

31 6. NOTIFICATION REQUIREMENT. THE DEPARTMENT SHALL MAIL INFORMATION  
32 CONCERNING THE "SENIOR STAR" REBATE PROGRAM TO OWNERS OF PARCELS RECEIV-  
33 ING A SENIOR STAR EXEMPTION ON THE ASSESSMENT ROLL USED TO GENERATE THE  
34 TWO THOUSAND TWELVE--TWO THOUSAND THIRTEEN SCHOOL TAX BILL. SUCH NOTIFI-  
35 CATION SHALL EXPLAIN THAT PROPERTY OWNERS MUST FILE APPLICATIONS WITH  
36 THE DEPARTMENT IN ORDER TO OBTAIN THE REBATE AVAILABLE UNDER THE "SENIOR  
37 STAR" REBATE PROGRAM. SUCH NOTICE SHALL FURTHER EXPLAIN HOW TO OBTAIN  
38 THE APPLICATION.

39 7. APPLICATIONS. (A) IN ORDER TO OBTAIN THE BENEFITS OF THE "SENIOR  
40 STAR" REBATE PROGRAM, THE PROPERTY OWNER MUST SUBMIT AN APPLICATION TO  
41 THE DEPARTMENT NO LATER THAN DECEMBER THIRTY-FIRST, TWO THOUSAND TWELVE.  
42 THE APPLICANT SHALL PROVIDE THE DEPARTMENT WITH SUCH INFORMATION AS MAY  
43 BE NECESSARY TO DETERMINE THE PARCEL'S AFFILIATED INCOME. THE PERSONS  
44 OTHER THAN THE APPLICANT WHOSE INCOMES ARE NECESSARY TO THE DETERMI-  
45 NATION OF THE PARCEL'S AFFILIATED INCOME SHALL BE REFERRED TO IN THIS  
46 SECTION AS "AFFILIATED PERSONS."

47 (B) IF THE APPLICANT OR ANY AFFILIATED PERSONS WERE NOT REQUIRED TO  
48 FILE NEW YORK STATE INCOME TAX RETURNS FOR THE TWO THOUSAND TEN INCOME  
49 TAX YEAR BECAUSE THEIR INCOMES WERE BELOW THE THRESHOLD THAT NECESSI-  
50 TATED SUCH FILING, THE APPLICATION SHALL SO INDICATE.

51 (C) IF THE APPLICANT OR ANY AFFILIATED PERSONS WERE NOT REQUIRED TO  
52 FILE NEW YORK STATE INCOME TAX RETURNS FOR THE TWO THOUSAND TEN INCOME  
53 TAX YEAR BECAUSE THEY DID NOT RESIDE IN NEW YORK STATE IN SUCH TAXABLE  
54 YEAR, THE APPLICATION SHALL SO INDICATE. SUCH PERSONS SHALL PROVIDE WITH  
55 THE APPLICATION ANY INFORMATION THAT THE DEPARTMENT DETERMINES IS NECES-

SARY TO CALCULATE THE PARCEL'S AFFILIATED INCOME UNDER THE "SENIOR STAR" REBATE PROGRAM.

(D) AFTER TWO THOUSAND TWELVE, APPLICATIONS SHALL BE REQUIRED ONLY WHEN A NEW APPLICATION FOR A SENIOR STAR EXEMPTION FOR REAL PROPERTY TAXATION IS FILED PURSUANT TO SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW. AN APPLICATION SHALL BE SUBMITTED TO THE DEPARTMENT ON A TIMELY BASIS.

(E) IF AN APPLICATION FOR A "SENIOR STAR" REBATE IS RECEIVED AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND TWELVE, AN OTHERWISE ELIGIBLE PROPERTY OWNER SHALL NOT RECEIVE A REBATE FOR SUCH YEAR. HOWEVER, SUCH APPLICATION SHALL BE CONSIDERED TIMELY FILED FOR A REBATE IN SUBSEQUENT YEARS PROVIDED THE OWNERSHIP OF THE PARCEL REMAINS UNCHANGED.

8. PROCESSING OF APPLICATIONS. (A) AFTER RECEIVING A TIMELY APPLICATION, THE DEPARTMENT SHALL ATTEMPT TO DETERMINE THE AFFILIATED INCOME OF THE PARCEL AND THE REBATE AMOUNT TO WHICH THE PARCEL IS ENTITLED, IF ANY.

(B) IN THE CASE OF AN APPLICATION WHICH INDICATES THAT THE APPLICANT AND ANY AFFILIATED PERSONS WERE NOT REQUIRED TO FILE NEW YORK STATE INCOME TAX RETURNS FOR THE TWO THOUSAND TEN INCOME TAX YEAR BECAUSE THEIR INCOMES WERE BELOW THE THRESHOLD WHICH NECESSITATED THE FILING OF A STATE INCOME TAX RETURN, THE DEPARTMENT MAY, SUBJECT TO AUDIT, ISSUE A REBATE EQUAL TO THE HIGHEST AMOUNT AVAILABLE FOR THAT SCHOOL DISTRICT SEGMENT.

(C) IN THE CASE OF AN APPLICATION WHICH INDICATES THAT THE APPLICANT AND ANY AFFILIATED PERSONS WERE NOT REQUIRED TO FILE NEW YORK STATE INCOME TAX RETURNS FOR THE TWO THOUSAND TEN INCOME TAX YEAR BECAUSE THEY DID NOT RESIDE IN NEW YORK STATE IN SUCH TAXABLE YEAR, THE APPLICANT SHALL PROVIDE SUCH INFORMATION REGARDING INCOME AS IS REQUESTED BY THE DEPARTMENT. THE DEPARTMENT SHALL ISSUE A REBATE BASED UPON THE INFORMATION PROVIDED BY THE APPLICANT AND ANY OTHER INFORMATION TO WHICH THE DEPARTMENT MAY HAVE ACCESS CONCERNING THE INCOME OF SUCH PERSON OR PERSONS.

9. RECONSIDERATION OF REBATE AMOUNT. IN THE EVENT THE DEPARTMENT IS UNABLE TO DETERMINE THE AFFILIATED INCOME FOR A PARCEL OR THE DEPARTMENT DETERMINES THAT A REBATE SHALL NOT BE ISSUED FOR A PARCEL, THE DEPARTMENT SHALL NOTIFY THE APPLICANT OF THAT FACT. A PROPERTY OWNER MAY SEEK RECONSIDERATION OF THE REBATE AMOUNT DETERMINATION FOR HIS OR HER PARCEL ON THE GROUNDS THAT THE PARCEL'S AFFILIATED INCOME WAS DETERMINED ERRORNEOUSLY. A PROPERTY OWNER MAY ALSO SEEK RECONSIDERATION IF NO REBATE WAS ISSUED BECAUSE THE PARCEL'S AFFILIATED INCOME WAS UNDETERMINED. AN APPLICATION FOR RECONSIDERATION OF REBATE AMOUNT SHALL BE MADE IN A MANNER PRESCRIBED BY THE DEPARTMENT, AND SHALL BE ACCOMPANIED BY SUCH DOCUMENTATION AS THE DEPARTMENT MAY REQUIRE. SUCH APPLICATION SHALL BE FILED NO LATER THAN MARCH THIRTY-FIRST, TWO THOUSAND THIRTEEN. IF THE DEPARTMENT FINDS AFTER REVIEWING SUCH AN APPLICATION THAT THE REBATE AMOUNT DETERMINATION FOR A PARCEL SHOULD BE CORRECTED, IT SHALL ISSUE AN AMENDED OR INITIAL REBATE CHECK. IF THE DEPARTMENT FINDS AFTER REVIEWING SUCH AN APPLICATION THAT THE REBATE AMOUNT DETERMINATION FOR THE PARCEL WAS CORRECTLY DETERMINED, IT SHALL SO NOTIFY THE APPLICANT. SUCH NOTIFICATION SHALL INCLUDE AN EXPLANATION OF THE DEPARTMENT'S FINDINGS, INDICATE THAT THE APPLICANT HAS THE RIGHT TO A PROCEEDING UNDER ARTICLE SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES, AND INDICATE THE STATUTE OF LIMITATIONS ASSOCIATED WITH SUCH PROCEEDINGS. SUCH FINDING SHALL BE SUBJECT TO REVIEW PURSUANT ONLY TO A PROCEEDING UNDER ARTICLE SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES.

10. SPECIAL PROVISIONS RELATING TO CO-OPERATIVE APARTMENT UNITS AND MOBILE HOMES. THE DEPARTMENT'S DETERMINATION OF AFFILIATED INCOME SHALL BE MADE WITH RESPECT TO THE TENANT-SHAREHOLDERS OR OWNERS OF THE UNIT IN QUESTION RATHER THAN OF THE PARCEL.

11. SUBSEQUENT YEARS. IN EACH YEAR SUBSEQUENT TO TWO THOUSAND TWELVE, AFFILIATED INCOMES SHALL CONTINUE TO BE DETERMINED AS PROVIDED BY THIS SECTION FOR PURPOSES OF THE "SENIOR STAR" REBATE PROGRAM, EXCEPT THAT:

(A) THE NOTIFICATION REQUIREMENT OF SUBDIVISION SIX OF THIS SECTION SHALL NOT BE APPLICABLE;

(B) APPLICATIONS SHALL BE REQUIRED ONLY AS PROVIDED IN SUBDIVISION SEVEN OF THIS SECTION; AND

(C) IN EACH SUBSEQUENT YEAR, THE APPLICABLE INCOME TAX YEAR FOR DETERMINATIONS UNDER THIS SECTION SHALL BE ADVANCED ONE YEAR. ALL OTHER APPLICABLE DATES AND DEADLINES WHICH REFERENCE A DATE IN TWO THOUSAND TWELVE SHALL BE ADVANCED AND SHALL BE DEEMED TO REFERENCE DATES IN THAT SUBSEQUENT YEAR, EXCEPT THAT APPLICATIONS FOR RECONSIDERATION OF REBATE AMOUNT DETERMINATIONS SHALL BE SUBMITTED NO LATER THAN MARCH THIRTY-FIRST OF THE ENSUING YEAR.

12. CONFIDENTIAL INFORMATION; DISCLOSURE PROHIBITION. INFORMATION REGARDING REBATES ISSUED TO INDIVIDUALS SHALL NOT BE SUBJECT TO DISCLOSURE; INCLUDING NAMES, ADDRESSES, AND DOLLAR AMOUNTS OF REBATES. IN ADDITION, ALL APPLICATIONS SUBMITTED FOR REBATES SHALL NOT BE SUBJECT TO DISCLOSURE.

13. DEADLINE. IF ANY APPLICABLE DEADLINE SHALL FALL ON A SATURDAY, SUNDAY OR LEGAL HOLIDAY, SUCH DEADLINE SHALL BE ADVANCED TO THE NEXT BUSINESS DAY.

14. AFFILIATED INCOME BRACKETS; INDEXING. THE DEPARTMENT SHALL ESTABLISH THE AFFILIATED INCOME BRACKETS TO BE ASSOCIATED WITH THE REBATE AMOUNTS FOR THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL YEAR AND EACH SCHOOL YEAR THEREAFTER BY APPLYING THE INFLATION FACTOR SET FORTH IN THIS SUBDIVISION TO THE FIGURES THAT DEFINED THE INCOME BRACKETS THAT WERE APPLICABLE TO THE TWO THOUSAND FOURTEEN--TWO THOUSAND FIFTEEN SCHOOL YEAR, AND ROUNDING EACH RESULT TO THE NEAREST MULTIPLE OF ONE HUNDRED DOLLARS. FOR PURPOSES OF THIS SUBDIVISION, THE "INFLATION FACTOR" FOR EACH INCOME BRACKET SHALL BE DETERMINED BY THE PERCENTAGE INCREASE IN THE CONSUMER PRICE INDEX FOR URBAN WAGE EARNERS AND CLERICAL WORKERS (CPI-W) PUBLISHED BY THE UNITED STATES DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS, FOR THE THIRD QUARTER OF THE CALENDAR YEAR PRECEDING THE APPLICABLE SCHOOL YEAR, AS COMPARED TO THE THIRD QUARTER OF THE PRIOR CALENDAR YEAR. IF A BASE FIGURE AS SO DETERMINED IS NOT EXACTLY EQUAL TO A MULTIPLE OF ONE HUNDRED DOLLARS, IT SHALL BE ROUNDED TO THE NEAREST MULTIPLE OF ONE HUNDRED DOLLARS. IN EACH SUBSEQUENT SCHOOL YEAR, THE PRIOR YEAR'S INCOME BRACKETS SHALL BE INDEXED USING THE ABOVE FORMULA WITH EACH YEAR ADVANCED BY ONE YEAR.

15. BEGINNING IN FISCAL YEAR TWO THOUSAND THIRTEEN--TWO THOUSAND FOURTEEN, THE DEPARTMENT SHALL DETERMINE WHICH PROGRAM PROVIDES A LARGER BENEFIT TO A TAXPAYER, THE "SENIOR STAR" REBATE PROGRAM IMPLEMENTED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW OR THE MAXIMUM RESIDENTIAL SCHOOL TAX CREDIT AUTHORIZED PURSUANT TO SUBSECTION (UU) OF SECTION SIX HUNDRED SIX OF THIS CHAPTER, AND SHALL ENSURE THAT THE TAXPAYER RECEIVES THAT AMOUNT OF BENEFIT IN ANY GIVEN TAXABLE YEAR.

S 3. Section 606 of the tax law is amended by adding a new subsection (uu) to read as follows:

(UU) MAXIMUM RESIDENTIAL SCHOOL TAX CREDIT. (1) DEFINITIONS. FOR THE PURPOSES OF THIS SUBSECTION:

1 (A) "QUALIFIED TAXPAYER" MEANS A RESIDENT INDIVIDUAL OF THE STATE WHO  
2 OWNS THE RESIDENTIAL REAL PROPERTY IN WHICH HE OR SHE RESIDES AND IS  
3 ELIGIBLE UNDER THE SENIOR STAR REBATE PROGRAM.

4 (B) "HOUSEHOLD" MEANS THE TAXPAYER OR TAXPAYERS AND ALL OTHER PERSONS,  
5 NOT NECESSARILY RELATED, WHO ALL RESIDE IN THE RESIDENTIAL REAL PROPERTY  
6 OWNED BY THE TAXPAYER OR TAXPAYERS, AND SHARE ITS FURNISHINGS, FACILI-  
7 TIES AND ACCOMMODATIONS; PROVIDED THAT NO PERSON MAY BE A MEMBER OF MORE  
8 THAN ONE HOUSEHOLD AT ONE TIME.

9 (C) "HOUSEHOLD GROSS INCOME" MEANS THE AGGREGATE ADJUSTED GROSS INCOME  
10 OF ALL MEMBERS OF THE HOUSEHOLD FOR THE TAXABLE YEAR AS REPORTED FOR  
11 FEDERAL INCOME TAX PURPOSES, OR WHICH WOULD BE REPORTED AS ADJUSTED  
12 GROSS INCOME IF A FEDERAL INCOME TAX RETURN WERE REQUIRED TO BE FILED,  
13 WITH THE MODIFICATIONS IN SUBSECTION (B) OF SECTION SIX HUNDRED TWELVE  
14 OF THIS ARTICLE BUT WITHOUT THE MODIFICATIONS IN SUBSECTION (C) OF SUCH  
15 SECTION, PLUS ANY PORTION OF THE GAIN FROM THE SALE OR EXCHANGE OF PROP-  
16 erty OTHERWISE EXCLUDED FROM SUCH AMOUNT; EARNED INCOME FROM SOURCES  
17 WITHOUT THE UNITED STATES EXCLUDABLE FROM FEDERAL GROSS INCOME BY  
18 SECTION NINE HUNDRED ELEVEN OF THE INTERNAL REVENUE CODE; SUPPORT MONEY  
19 NOT INCLUDED IN ADJUSTED GROSS INCOME; NONTAXABLE STRIKE BENEFITS;  
20 SUPPLEMENTAL SECURITY INCOME PAYMENTS; THE GROSS AMOUNT OF ANY PENSION  
21 OR ANNUITY BENEFITS TO THE EXTENT NOT INCLUDED IN SUCH ADJUSTED GROSS  
22 INCOME (INCLUDING, BUT NOT LIMITED TO, RAILROAD RETIREMENT BENEFITS AND  
23 ALL PAYMENTS RECEIVED UNDER THE FEDERAL SOCIAL SECURITY ACT AND VETER-  
24 ANS' DISABILITY PENSIONS); NONTAXABLE INTEREST RECEIVED FROM THE STATE  
25 OF NEW YORK, ITS AGENCIES, INSTRUMENTALITIES, PUBLIC CORPORATIONS, OR  
26 POLITICAL SUBDIVISIONS (INCLUDING A PUBLIC CORPORATION CREATED PURSUANT  
27 TO AGREEMENT OR COMPACT WITH ANOTHER STATE OR CANADA); WORKERS' COMPEN-  
28 SATION; THE GROSS AMOUNT OF "LOSS-OF-TIME" INSURANCE; AND THE AMOUNT OF  
29 CASH PUBLIC ASSISTANCE AND RELIEF, OTHER THAN MEDICAL ASSISTANCE FOR THE  
30 NEEDY, PAID TO OR FOR THE BENEFIT OF THE QUALIFIED TAXPAYER OR MEMBERS  
31 OF HIS OR HER HOUSEHOLD. HOUSEHOLD GROSS INCOME SHALL NOT INCLUDE  
32 SURPLUS FOODS OR OTHER RELIEF IN KIND OR PAYMENTS MADE TO INDIVIDUALS  
33 BECAUSE OF THEIR STATUS AS VICTIMS OF NAZI PERSECUTION AS DEFINED IN  
34 PUBLIC LAW 103-286. PROVIDED, FURTHER, HOUSEHOLD GROSS INCOME SHALL  
35 ONLY INCLUDE ALL SUCH INCOME RECEIVED BY ALL MEMBERS OF THE HOUSEHOLD  
36 WHILE MEMBERS OF SUCH HOUSEHOLD. FOR FARM FAMILIES EARNING AT LEAST  
37 FIFTY PERCENT OF THEIR INCOME FROM FARMING, "ADJUSTED GROSS INCOME"  
38 SHALL BE REPLACED WITH "MODIFIED ADJUSTED GROSS INCOME" FOR FEDERAL TAX  
39 PURPOSES AS REPORTED ON THE APPLICANT'S FEDERAL AND STATE INCOME TAX  
40 RETURNS FOR THE APPLICABLE INCOME TAX YEAR.

41 (D) "NET SCHOOL TAX" MEANS THE SCHOOL TAXES ASSESSED ON THE RESIDEN-  
42 TIAL REAL PROPERTY OWNED AND OCCUPIED BY THE TAXPAYER OR TAXPAYERS AFTER  
43 ANY EXEMPTION OR ABATEMENT RECEIVED PURSUANT TO THE REAL PROPERTY TAX  
44 LAW. SUCH NET SCHOOL TAX SHALL INCLUDE ANY SCHOOL TAXES ASSESSED ON  
45 FARM DWELLINGS NOT OWNED BY THE RESIDENT IF THE LEGAL TITLE TO SUCH  
46 DWELLING IS HELD BY A PARTNERSHIP AND THE DWELLING SERVES AS THE PRIMARY  
47 RESIDENCE OF ONE OR MORE OF THE PARTNERS, OR IF LEGAL TITLE TO SUCH  
48 DWELLING IS HELD BY AN S-CORPORATION OR BY A C-CORPORATION AND THE  
49 DWELLING SERVES AS THE PRIMARY RESIDENCE OF A SHAREHOLDER OF SUCH CORPO-  
50 RATION.

51 (2) CREDIT. A QUALIFIED TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE  
52 TAXES IMPOSED BY THIS ARTICLE, EQUAL TO SEVENTY PERCENT OF THE AMOUNT  
53 WHICH THE TAXPAYER'S NET SCHOOL TAX EXCEEDS THE TAXPAYER'S MAXIMUM  
54 SCHOOL TAX, AS DETERMINED BY PARAGRAPH THREE OF THIS SUBSECTION. IF SUCH  
55 CREDIT EXCEEDS THE TAX FOR SUCH TAXABLE YEAR, AS REDUCED BY THE OTHER  
56 CREDITS PERMITTED BY THIS ARTICLE, THE QUALIFIED TAXPAYER MAY RECEIVE,

1 AND THE COMPTROLLER, SUBJECT TO A CERTIFICATE OF THE DEPARTMENT, SHALL  
2 PAY AS AN OVERPAYMENT, WITHOUT INTEREST, ANY EXCESS BETWEEN SUCH TAX AS  
3 SO REDUCED AND THE AMOUNT OF THE CREDIT. IF A QUALIFIED TAXPAYER IS NOT  
4 REQUIRED TO FILE A RETURN PURSUANT TO SECTION SIX HUNDRED FIFTY-ONE OF  
5 THIS ARTICLE, A QUALIFIED TAXPAYER MAY NEVERTHELESS RECEIVE AND THE  
6 COMPTROLLER, SUBJECT TO A CERTIFICATE OF THE DEPARTMENT, SHALL PAY AS AN  
7 OVERPAYMENT THE FULL AMOUNT OF THE CREDIT, WITHOUT INTEREST.

8 (3) MAXIMUM SCHOOL TAX. (A) A QUALIFIED TAXPAYER'S MAXIMUM SCHOOL TAX  
9 SHALL BE SIX PERCENT OF THE HOUSEHOLD GROSS INCOME OF SEVENTY-NINE THOU-  
10 SAND FIFTY DOLLARS OR LESS.

11 (B) THE THRESHOLD OF HOUSEHOLD GROSS INCOME FOR ELIGIBILITY FOR THE  
12 MAXIMUM SCHOOL TAX CREDIT, ESTABLISHED BY SUBPARAGRAPH (A) OF THIS PARA-  
13 GRAPH, SHALL BE INDEXED FOR INFLATION.

14 (4) EXCLUSIONS FROM ELIGIBILITY. NO CREDIT SHALL BE GRANTED UNDER THIS  
15 SUBSECTION IF THE QUALIFIED TAXPAYER CLAIMS THE REAL PROPERTY TAX  
16 CIRCUIT BREAKER CREDIT, PURSUANT TO SUBSECTION (E) OF THIS SECTION,  
17 DURING THE TAXABLE YEAR.

18 (5) FOR PURPOSES OF THIS SUBSECTION, IN THE CITIES OF BUFFALO, ROCHESTER,  
19 YONKERS, AND SYRACUSE, A TAXPAYER'S NET SCHOOL TAX SHALL BE DETER-  
20 MINED BY MULTIPLYING SUCH TAXPAYER'S TOTAL REAL PROPERTY TAX BILL BY  
21 SIXTY-SEVEN PERCENT. IN THE CITY OF NEW YORK, A TAXPAYER'S NET SCHOOL  
22 TAX SHALL BE DETERMINED BY MULTIPLYING SUCH TAXPAYER'S TOTAL REAL PROP-  
23 erty TAX BILL BY FIFTY PERCENT.

24 S 4. This act shall take effect immediately.