

1748--A

2013-2014 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 9, 2013

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Introduced by M. of A. CROUCH -- Multi-Sponsored by -- M. of A. OAKS --  
read once and referred to the Committee on Real Property Taxation --  
recommitted to the Committee on Real Property Taxation in accordance  
with Assembly Rule 3, sec. 2 -- committee discharged, bill amended,  
ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to extending the  
enhanced STAR exemption to the disabled surviving spouse of a previ-  
ously qualifying individual

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

1     Section 1. Subparagraph (iii) of paragraph (a) of subdivision 4 of  
2     section 425 of the real property tax law, as added by section 4 of part  
3     A of chapter 405 of the laws of 1999, is amended to read as follows:  
4     (iii) In the case of property owned by husband and wife, one of whom  
5     is sixty-five years of age or over, the exemption, once granted, shall  
6     not be rescinded solely because of the death of the older spouse so long  
7     as the surviving spouse is at least sixty-two years of age OR IS PHYS-  
8     ICALLY DISABLED as of the date specified in this paragraph. TO QUALIFY  
9     AS PHYSICALLY DISABLED FOR THE PURPOSES OF THIS SUBPARAGRAPH, AN INDI-  
10    VIDUAL SHALL SUBMIT TO THE ASSESSOR A CERTIFIED STATEMENT FROM A PHYSI-  
11    CIAN LICENSED TO PRACTICE IN THE STATE ON A FORM PRESCRIBED AND MADE  
12    AVAILABLE BY THE COMMISSIONER WHICH STATES THAT THE INDIVIDUAL HAS A  
13    PERMANENT PHYSICAL IMPAIRMENT WHICH SUBSTANTIALLY LIMITS ONE OR MORE OF  
14    SUCH INDIVIDUAL'S MAJOR LIFE ACTIVITIES, EXCEPT THAT AN INDIVIDUAL WHO  
15    HAS OBTAINED A CERTIFICATE FROM THE STATE COMMISSION FOR THE VISUALLY  
16    HANDICAPPED STATING THAT SUCH INDIVIDUAL IS LEGALLY BLIND MAY SUBMIT  
17    SUCH CERTIFICATE IN LIEU OF A PHYSICIAN'S CERTIFIED STATEMENT. THE OTHER  
18    REQUIREMENTS OF THIS SUBDIVISION MUST STILL BE MET FOR THE ENHANCED  
19    EXEMPTION TO BE GRANTED TO A SURVIVING SPOUSE UNDER THIS SUBPARAGRAPH.  
20    S 2. This act shall take effect immediately and shall apply to the  
21    administration of the enhanced STAR exemption beginning with the  
22    2014-2015 school year.

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

LBD01147-03-4