

5368

2013-2014 Regular Sessions

I N A S S E M B L Y

February 25, 2013

Introduced by M. of A. TEDISCO -- Multi-Sponsored by -- M. of A. McKEV-  
ITT, THIELE -- read once and referred to the Committee on Real Proper-  
ty Taxation

AN ACT to amend the real property tax law, in relation to eligibility of  
property owned jointly by senior citizens and non-senior citizens for  
the enhanced STAR exemption

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 (a) of subdivision 4 of  
2 section 425 of the real property tax law, as amended by section 2 of  
3 part E of chapter 83 of the laws of 2002, is amended to read as follows:  
4 (i) [All] AT LEAST ONE of the owners must be at least sixty-five years  
5 of age or older as of the date specified [herein, or in the case of  
6 property owned by husband and wife or by siblings, one of the owners  
7 must be at least sixty-five years of age as of that date and the proper-  
8 ty must serve as the primary residence of that owner] IN THIS SUBPARA-  
9 GRAPH PROVIDED HOWEVER, THAT NOTWITHSTANDING ANY INCONSISTENT PROVISION  
10 OF THIS SECTION, THE EXEMPTION PROVIDED FOR IN THIS SECTION SHALL BE  
11 PROPORTIONED BETWEEN OR AMONG OWNERS WHO ARE AT LEAST SIXTY-FIVE YEARS  
12 OF AGE AND OWNERS WHO ARE LESS THAN SIXTY-FIVE YEARS OF AGE IN THE SAME  
13 PROPORTION AS THE OWNERSHIP IN THE PROPERTY IS PROPORTIONED. For the  
14 two thousand--two thousand one school year, eligibility for the  
15 exemption shall be based upon age as of December thirty-first, two thou-  
16 sand. For each subsequent school year, the applicable date shall be  
17 advanced by one year.  
18 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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