

6876

2013-2014 Regular Sessions

I N A S S E M B L Y

April 23, 2013

Introduced by M. of A. TEDISCO, CROUCH, RAIA -- Multi-Sponsored by -- M. of A. BARCLAY, BUTLER, FINCH, GIGLIO, KOLB, McDONOUGH, OAKS, RABBITT, REILICH, SALADINO, THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, the tax law, the administrative code of the city of New York and the state finance law, in relation to establishing a Co-STAR program for seniors and farmers

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 two new
2 sections 425-b and 425-c to read as follows:
3 S 425-B. CO-STAR PROGRAM FOR SENIOR CITIZENS. 1. GENERALLY. WHEN REAL
4 PROPERTY RECEIVES THE ENHANCED STAR EXEMPTION FROM SCHOOL DISTRICT TAXA-
5 TION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS ARTICLE, THE
6 PROPERTY SHALL BE DESIGNATED AS ELIGIBLE FOR A CO-STAR ASSESSMENT ON THE
7 SAME ASSESSMENT ROLL IN THE MANNER PROVIDED BY THIS SECTION, AND THE
8 QUALIFIED OWNER-APPLICANT OR OWNER-APPLICANTS SHALL BE ENTITLED TO A
9 COUNTY TAX REBATE IN THE AMOUNT AND MANNER PROVIDED BY SECTION ONE
10 HUNDRED SEVENTY-SEVEN-A OF THE TAX LAW. NO SEPARATE APPLICATION NEED BE
11 FILED FOR SUCH CO-STAR ASSESSMENT OR REBATE.
12 2. CO-STAR ASSESSMENTS. (A) SUBJECT TO THE PROVISIONS OF PARAGRAPH (B)
13 OF THIS SUBDIVISION, THE CO-STAR ASSESSMENT FOR EACH ELIGIBLE PARCEL
14 SHALL BE EQUAL TO THE EXEMPT AMOUNT DETERMINED FOR PURPOSES OF THE
15 ENHANCED STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE
16 OF THIS ARTICLE FOR THE ASSESSING UNIT IN WHICH THE PARCEL IS LOCATED.
17 (B) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDIVI-
18 SION, IN NO EVENT SHALL THE CO-STAR ASSESSMENT OF A PARCEL EXCEED THE
19 TAXABLE ASSESSED VALUE OF THAT PARCEL FOR COUNTY PURPOSES.
20 3. ENTRY ON ASSESSMENT ROLL; EFFECT. EACH PARCEL WHICH IS ELIGIBLE FOR
21 A CO-STAR ASSESSMENT SHALL BE DESIGNATED AS SUCH BY THE ASSESSOR ON THE
22 ASSESSMENT ROLL, PROVIDED, HOWEVER, THAT A CO-STAR ASSESSMENT SHALL NOT

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

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1 AFFECT THE TOTAL OR TAXABLE ASSESSED VALUE OF ANY PARCEL FOR ANY
2 PURPOSE, AND SHALL NOT BE CONSIDERED WHEN DETERMINING THE TAX RATE OF
3 ANY COUNTY OR FOR ANY PURPOSE OTHER THAN DETERMINING THE REBATE TO WHICH
4 THE OWNER-APPLICANT OR OWNER-APPLICANTS ARE ENTITLED UNDER SECTION ONE
5 HUNDRED SEVENTY-SEVEN-A OF THE TAX LAW.

6 4. PAYMENT OF CO-STAR REBATES. THE COMMISSIONER SHALL PAY CO-STAR
7 REBATES IN THE MANNER PROVIDED BY SECTION ONE HUNDRED SEVENTY-SEVEN-A OF
8 THE TAX LAW.

9 5. FAILURE TO PAY COUNTY TAXES. IF THE COUNTY TAXES ON AN ELIGIBLE
10 PARCEL ARE NOT PAID IN FULL DURING THE APPLICABLE COUNTY FISCAL YEAR,
11 THE OWNER-APPLICANT OR OWNER-APPLICANTS SHALL BE SUBJECT TO THE CONSE-
12 QUENCES SPECIFIED IN SUBDIVISION SIX OF SECTION ONE HUNDRED SEVENTY-SEV-
13 EN-A OF THE TAX LAW, IN ADDITION TO SUCH OTHER CONSEQUENCES AS MAY BE
14 PROVIDED BY LAW.

15 6. EXCEPTIONS. (A) COOPERATIVE APARTMENT UNITS AND MOBILE HOMES. WHEN
16 AN ENHANCED STAR EXEMPTION IS GRANTED PURSUANT TO PARAGRAPH (K) OF
17 SUBDIVISION TWO OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS ARTICLE IN
18 RELATION TO A COOPERATIVE APARTMENT UNIT, OR PURSUANT TO PARAGRAPH (L)
19 OF SUCH SUBDIVISION IN RELATION TO A MOBILE HOME WHICH IS SEPARATELY
20 OWNED FROM BUT ASSESSED WITH THE LAND ON WHICH IT IS LOCATED, AND SUCH
21 COOPERATIVE APARTMENT UNIT OR MOBILE HOME IS ALSO ELIGIBLE FOR A CO-STAR
22 ASSESSMENT PURSUANT TO THIS SECTION, THE CO-STAR REBATE SHALL BE PAID
23 DIRECTLY TO THE QUALIFIED OWNER-APPLICANT OR OWNER-APPLICANTS NOTWITH-
24 STANDING THE FACT THAT THE STAR EXEMPTION APPLIES TO THE PARCEL ITSELF.
25 THE ASSESSOR SHALL PREPARE A LIST OR DATA FILE IDENTIFYING SUCH
26 OWNER-APPLICANT OR OWNER-APPLICANTS, THEIR MAILING ADDRESSES, AND THE
27 TAXABLE ASSESSED VALUE FOR COUNTY PURPOSES ATTRIBUTABLE TO THEIR RESPEC-
28 TIVE COOPERATIVE APARTMENT UNITS OR MOBILE HOMES, AND SHALL SUBMIT THE
29 SAME TO THE COMMISSIONER WITHIN THIRTY DAYS AFTER THE COMPLETION OF THE
30 FINAL ASSESSMENT ROLL. SUCH LIST OR DATA FILE SHALL BE PREPARED IN SUCH
31 FORM AND MANNER AS MAY BE PRESCRIBED BY THE COMMISSIONER IN CONSULTATION
32 WITH THE DEPARTMENT.

33 (B) COUNTIES IN CERTAIN CITIES. IN THE CASE OF A COUNTY LOCATED WHOLLY
34 WITHIN A CITY WITH A POPULATION OF ONE MILLION OR MORE INHABITANTS, THE
35 CO-STAR ASSESSMENT ASSOCIATED WITH EACH ELIGIBLE PARCEL SHALL BE EQUAL
36 TO FIFTY PERCENT OF THE EXEMPT AMOUNT DETERMINED FOR PURPOSES OF THE
37 ENHANCED STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE
38 OF THIS ARTICLE FOR SUCH CITY AFTER THE ADJUSTMENT REQUIRED BY PARAGRAPH
39 (J) OF SUBDIVISION TWO OF SUCH SECTION.

40 7. CORRECTION OF AN INCORRECT ENTRY. AN INCORRECT ENTRY ON AN ASSESS-
41 MENT ROLL OF A CO-STAR ASSESSMENT MAY BE CORRECTED IN THE MANNER
42 PROVIDED BY LAW FOR THE CORRECTION OF AN INCORRECT ENTRY OF THE STAR
43 EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS ARTI-
44 CLE. A DENIAL OF A CO-STAR ASSESSMENT SHALL BE SUBJECT TO ADMINISTRATIVE
45 AND JUDICIAL REVIEW IN THE MANNER PROVIDED BY LAW FOR THE REVIEW OF
46 ASSESSMENTS.

47 8. INCONSISTENT LAWS SUPERSEDED. THE PROVISIONS OF THIS SECTION SHALL
48 APPLY TO ALL ASSESSING UNITS, EXCLUDING VILLAGE ASSESSING UNITS AND
49 CITIES WITHIN A COUNTY ASSESSING UNIT, AND TO ALL COUNTIES, NOTWITH-
50 STANDING ANY PROVISION OF LAW TO THE CONTRARY.

51 S 425-C. CO-STAR PROGRAM FOR FARMERS. 1. GENERALLY. WHEN REAL PROPERTY
52 IS THE PRIMARY RESIDENCE OF AN ELIGIBLE FARMER AS DEFINED IN THIS
53 SECTION AND THE REQUIREMENTS OF THIS SECTION ARE OTHERWISE SATISFIED,
54 THE PROPERTY SHALL BE DESIGNATED AS ELIGIBLE FOR A CO-STAR ASSESSMENT IN
55 THE MANNER PROVIDED BY THIS SECTION, AND THE QUALIFIED OWNER-APPLICANT
56 OR OWNER-APPLICANTS SHALL BE ENTITLED TO A COUNTY TAX REBATE IN THE

1 AMOUNT AND MANNER PROVIDED BY SECTION ONE HUNDRED SEVENTY-SEVEN-A OF THE
2 TAX LAW.

3 2. CO-STAR ASSESSMENTS. (A) SUBJECT TO THE PROVISIONS OF PARAGRAPH (B)
4 OF THIS SUBDIVISION, THE CO-STAR ASSESSMENT FOR EACH ELIGIBLE PARCEL
5 SHALL BE EQUAL TO THE EXEMPT AMOUNT DETERMINED FOR PURPOSES OF THE BASIC
6 STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS
7 ARTICLE FOR THE ASSESSING UNIT IN WHICH THE PARCEL IS LOCATED.

8 (B) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDIVI-
9 SION, IN NO EVENT SHALL THE CO-STAR ASSESSMENT OF A PARCEL EXCEED THE
10 TAXABLE ASSESSED VALUE OF THAT PARCEL FOR COUNTY PURPOSES.

11 3. ELIGIBILITY REQUIREMENTS. TO BE DESIGNATED AS ELIGIBLE FOR A
12 CO-STAR ASSESSMENT PURSUANT TO THIS SECTION, THE PROPERTY MUST BE
13 RECEIVING THE BASIC STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED
14 TWENTY-FIVE OF THIS ARTICLE ON THE SAME ASSESSMENT ROLL, AND MUST BE
15 OWNED BY, AND SERVE AS THE PRIMARY RESIDENCE OF, AN ELIGIBLE FARMER AS
16 DEFINED IN THIS SECTION. PROVIDED, HOWEVER, THAT A PARCEL WHICH
17 RECEIVES A CO-STAR ASSESSMENT PURSUANT TO SECTION FOUR HUNDRED
18 TWENTY-FIVE-A OF THIS ARTICLE MAY NOT ALSO RECEIVE A CO-STAR ASSESSMENT
19 PURSUANT TO THIS SECTION ON THE SAME ASSESSMENT ROLL.

20 4. ELIGIBLE FARMERS. FOR PURPOSES OF THIS SECTION, A PERSON IS AN
21 ELIGIBLE FARMER IF HE OR SHE SATISFIES ONE OR MORE OF THE FOLLOWING
22 CONDITIONS:

23 (A) HE OR SHE IS ELIGIBLE FOR AND HAS CLAIMED THE AGRICULTURAL PROPER-
24 TY TAX CREDIT AUTHORIZED BY SUBSECTION (N) OF SECTION SIX HUNDRED SIX OF
25 THE TAX LAW, COMMONLY KNOWN AS THE FARMERS' SCHOOL TAX CREDIT, ON HIS OR
26 HER NEW YORK STATE PERSONAL INCOME TAX RETURN FOR THE INCOME TAX YEAR
27 IDENTIFIED IN SUBPARAGRAPH (I) OF PARAGRAPH (B) OF SUBDIVISION FOUR OF
28 SECTION FOUR HUNDRED TWENTY-FIVE OF THIS ARTICLE, PROVIDED THAT NOTHING
29 CONTAINED HEREIN SHALL BE CONSTRUED TO AUTHORIZE OR REQUIRE THE ASSESSOR
30 TO VERIFY AN APPLICANT'S ELIGIBILITY FOR SUCH CREDIT; OR

31 (B) HE OR SHE OWNS A SUBSTANTIAL INTEREST IN LAND WHICH RECEIVES, OR
32 WHICH IS ELIGIBLE TO RECEIVE, AN AGRICULTURAL ASSESSMENT PURSUANT TO
33 SECTION THREE HUNDRED FIVE OR THREE HUNDRED SIX OF THE AGRICULTURE AND
34 MARKETS LAW ON THE CURRENT ASSESSMENT ROLL. SUCH LAND NEED NOT BE
35 LOCATED IN THE SAME ASSESSING UNIT AS THE ELIGIBLE FARMER'S PRIMARY
36 RESIDENCE. FOR PURPOSES OF THIS SECTION, A PERSON OWNS A SUBSTANTIAL
37 INTEREST IN SUCH LAND IF HE OR SHE, OR HIS OR HER SPOUSE:

38 (I) INDIVIDUALLY OWNS, OR OWNS JOINTLY WITH HIS OR HER SPOUSE, AT
39 LEAST A TWENTY-FIVE PERCENT INTEREST IN SUCH LAND;

40 (II) IS A PARTNER, WITH AT LEAST A TWENTY-FIVE PERCENT INTEREST, IN A
41 PARTNERSHIP WHICH OWNS SUCH LAND; OR

42 (III) OWNS AT LEAST TWENTY-FIVE PERCENT OF THE STOCK OF A CORPORATION
43 WHICH OWNS SUCH LAND.

44 5. APPLICATION PROCEDURE. (A) GENERALLY. AN ELIGIBLE FARMER MUST FILE
45 AN APPLICATION FOR A CO-STAR ASSESSMENT WITH THE ASSESSOR EACH YEAR ON
46 OR BEFORE THE APPROPRIATE TAXABLE STATUS DATE. EACH SUCH APPLICATION
47 SHALL BE MADE ONLY ON A FORM PRESCRIBED OR APPROVED BY THE COMMISSIONER;
48 PROVIDED, THAT EFFECTIVE WITH THE TWO THOUSAND THIRTEEN ASSESSMENT ROLL,
49 THE APPLICATION FORM FOR THE AGRICULTURAL ASSESSMENT SHALL BE DESIGNED
50 SO THAT IT MAY ALSO SERVE AS AN APPLICATION FOR A CO-STAR ASSESSMENT
51 PURSUANT TO THIS SECTION, WHERE APPROPRIATE.

52 (B) APPROVAL OR DENIAL OF APPLICATION. IF THE ASSESSOR IS SATISFIED
53 THAT A PARCEL IS ENTITLED TO A CO-STAR ASSESSMENT PURSUANT TO THIS
54 SECTION, HE OR SHE SHALL APPROVE THE APPLICATION. IF THE ASSESSOR DETER-
55 MINES THAT A PARCEL IS NOT ENTITLED TO A CO-STAR ASSESSMENT, HE OR SHE
56 SHALL, NOT LATER THAN TEN DAYS PRIOR TO THE DATE FOR HEARING COMPLAINTS

1 IN RELATION TO ASSESSMENTS, MAIL TO THE APPLICANT A NOTICE OF DENIAL OF
2 THAT APPLICATION FOR THE CO-STAR ASSESSMENT FOR THAT YEAR; EXCEPT IN A
3 CITY WITH A POPULATION OF ONE MILLION OR MORE INHABITANTS, SUCH NOTICE
4 SHALL BE MAILED NOT LATER THAN THIRTY DAYS PRIOR TO THE FINAL DATE FOR
5 FILING AN ASSESSMENT APPEAL. THE NOTICE OF DENIAL SHALL SPECIFY EACH
6 REASON FOR SUCH DENIAL AND SHALL BE SENT ON A FORM PRESCRIBED BY THE
7 COMMISSIONER. FAILURE TO MAIL ANY SUCH NOTICE OF DENIAL OR THE FAILURE
8 OF ANY PERSON TO RECEIVE SUCH NOTICE SHALL NOT PREVENT THE LEVY,
9 COLLECTION AND ENFORCEMENT OF THE TAXES ON PROPERTY OWNED BY SUCH
10 PERSON.

11 (C) CONFIDENTIALITY. ANY INFORMATION OR DOCUMENTATION SUBMITTED WITH
12 THE APPLICATION TO VERIFY THAT THE APPLICANT HAS CLAIMED THE AGRICUL-
13 TURAL PROPERTY TAX CREDIT AUTHORIZED BY SUBSECTION (N) OF SECTION SIX
14 HUNDRED SIX OF THE TAX LAW, COMMONLY KNOWN AS THE FARMERS' SCHOOL TAX
15 CREDIT, SHALL BE DEEMED CONFIDENTIAL, AND THE ASSESSOR, ANY MUNICIPAL
16 OFFICER OR MUNICIPAL EMPLOYEES ARE PROHIBITED FROM DISCLOSING ANY SUCH
17 INFORMATION, EXCEPT FOR ANY DISCLOSURE NECESSARY IN THE PERFORMANCE OF
18 THEIR OFFICIAL DUTIES. ANY UNAUTHORIZED DISCLOSURE OF SUCH INFORMATION
19 SHALL BE DEEMED A VIOLATION OF SECTION EIGHT HUNDRED FIVE-A OF THE
20 GENERAL MUNICIPAL LAW.

21 6. ENTRY ON ASSESSMENT ROLL; EFFECT. EACH PARCEL WHICH IS ELIGIBLE FOR
22 A CO-STAR ASSESSMENT SHALL BE IDENTIFIED AS SUCH BY THE ASSESSOR ON THE
23 ASSESSMENT ROLL, PROVIDED, HOWEVER, THAT A CO-STAR ASSESSMENT SHALL NOT
24 AFFECT THE TOTAL OR TAXABLE ASSESSED VALUE OF ANY PARCEL FOR ANY
25 PURPOSE, AND SHALL NOT BE CONSIDERED WHEN DETERMINING THE TAX RATE OF
26 ANY COUNTY OR FOR ANY PURPOSE OTHER THAN DETERMINING THE REBATE TO WHICH
27 THE OWNER-APPLICANT OR OWNER-APPLICANTS ARE ENTITLED UNDER SECTION ONE
28 HUNDRED SEVENTY-SEVEN-A OF THE TAX LAW.

29 7. PAYMENT OF CO-STAR REBATES. THE COMMISSIONER SHALL PAY CO-STAR
30 REBATES IN THE MANNER PROVIDED BY SECTION ONE HUNDRED SEVENTY-SEVEN-A OF
31 THE TAX LAW.

32 8. FAILURE TO PAY COUNTY TAXES. IF THE COUNTY TAXES ON AN ELIGIBLE
33 PARCEL ARE NOT PAID IN FULL DURING THE APPLICABLE COUNTY FISCAL YEAR,
34 THE OWNER-APPLICANT OR OWNER-APPLICANTS SHALL BE SUBJECT TO THE CONSE-
35 QUENCES SPECIFIED IN SUBDIVISION SIX OF SECTION ONE HUNDRED SEVENTY-SEV-
36 EN-A OF THE TAX LAW, IN ADDITION TO SUCH OTHER CONSEQUENCES AS MAY BE
37 PROVIDED BY LAW.

38 9. EXCEPTIONS. (A) COOPERATIVE APARTMENT UNITS AND MOBILE HOMES. WHEN
39 A STAR EXEMPTION IS GRANTED PURSUANT TO PARAGRAPH (K) OF SUBDIVISION TWO
40 OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS ARTICLE IN RELATION TO A
41 COOPERATIVE APARTMENT UNIT, OR PURSUANT TO PARAGRAPH (L) OF SUCH SUBDI-
42 VISION IN RELATION TO A MOBILE HOME WHICH IS SEPARATELY OWNED FROM BUT
43 ASSESSED WITH THE LAND ON WHICH IT IS LOCATED, AND SUCH COOPERATIVE
44 APARTMENT UNIT OR MOBILE HOME IS ALSO ELIGIBLE FOR A CO-STAR ASSESSMENT
45 PURSUANT TO THIS SECTION, THE CO-STAR REBATE SHALL BE PAID DIRECTLY TO
46 THE QUALIFIED OWNER-APPLICANT OR OWNER-APPLICANTS NOTWITHSTANDING THE
47 FACT THAT THE STAR EXEMPTION APPLIES TO THE PARCEL ITSELF. THE ASSESSOR
48 SHALL PREPARE A LIST OR DATA FILE IDENTIFYING SUCH OWNER-APPLICANT OR
49 OWNER-APPLICANTS, THEIR MAILING ADDRESSES, AND THE TAXABLE ASSESSED
50 VALUE FOR COUNTY PURPOSES ATTRIBUTABLE TO THEIR RESPECTIVE COOPERATIVE
51 APARTMENT UNITS OR MOBILE HOMES, AND SHALL SUBMIT THE SAME TO THE
52 COMMISSIONER WITHIN THIRTY DAYS AFTER THE COMPLETION OF THE FINAL
53 ASSESSMENT ROLL. SUCH LIST OR DATA FILE SHALL BE PREPARED IN SUCH FORM
54 AND MANNER AS MAY BE PRESCRIBED BY THE COMMISSIONER.

55 (B) COUNTIES IN CERTAIN CITIES. IN THE CASE OF A COUNTY LOCATED WHOLLY
56 WITHIN A CITY WITH A POPULATION OF ONE MILLION OR MORE INHABITANTS, THE

CO-STAR ASSESSMENT ASSOCIATED WITH EACH ELIGIBLE PARCEL SHALL BE EQUAL TO FIFTY PERCENT OF THE EXEMPT AMOUNT DETERMINED FOR PURPOSES OF THE BASIC STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS ARTICLE FOR SUCH CITY AFTER THE ADJUSTMENT REQUIRED BY PARAGRAPH (J) OF SUBDIVISION TWO OF SUCH SECTION.

10. CORRECTION OF AN INCORRECT ENTRY. AN INCORRECT ENTRY ON AN ASSESSMENT ROLL OF A CO-STAR ASSESSMENT MAY BE CORRECTED IN THE MANNER PROVIDED BY LAW FOR THE CORRECTION OF AN INCORRECT ENTRY OF THE STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS ARTICLE. A DENIAL OF A CO-STAR ASSESSMENT SHALL BE SUBJECT TO ADMINISTRATIVE AND JUDICIAL REVIEW IN THE MANNER PROVIDED BY LAW FOR THE REVIEW OF ASSESSMENTS.

11. INCONSISTENT LAWS SUPERSEDED. THE PROVISIONS OF THIS SECTION SHALL APPLY TO ALL ASSESSING UNITS, EXCLUDING VILLAGE ASSESSING UNITS AND CITIES WITHIN A COUNTY ASSESSING UNIT, AND TO ALL COUNTIES, NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY.

S 2. The tax law is amended by adding a new section 177-a to read as follows:

S 177-A. CO-STAR TAX REBATES. 1. PAYMENT OF REBATES. THE COMMISSIONER SHALL PAY CO-STAR TAX REBATES, AS PROVIDED IN SECTION FOUR HUNDRED TWENTY-FIVE-B AND SECTION FOUR HUNDRED TWENTY-FIVE-C OF THE REAL PROPERTY TAX LAW, TO AUTHORIZED PAYEES AS DEFINED IN THIS SECTION. THE AMOUNT OF EACH SUCH REBATE SHALL EQUAL THE CO-STAR ASSESSMENT ASSOCIATED WITH THE PARCEL IN QUESTION MULTIPLIED BY THE APPLICABLE COUNTY TAX RATE. SUCH PAYMENTS SHALL BE MADE AS PROMPTLY AS POSSIBLE FOLLOWING RECEIPT OF THE PAYEE IDENTIFICATION AND OTHER INFORMATION SPECIFIED IN THIS SECTION, SUBJECT TO APPROPRIATION BY THE STATE LEGISLATURE. THE COMMISSIONER SHALL DESIGN, DEVELOP AND IMPLEMENT A PROCESS TO REVIEW THE QUALITY AND INTEGRITY OF THE CO-STAR INFORMATION IN THEIR POSSESSION.

2. AUTHORIZED PAYEES; MAILING ADDRESSES. (A) FOR EACH ELIGIBLE PROPERTY, THE CO-STAR REBATE SHALL BE PAID TO THE QUALIFIED OWNER-APPLICANT OR OWNER-APPLICANTS AS DEFINED HEREIN, OR HIS, HER OR THEIR PAYMENT DESIGNEE OR DESIGNEES, IF ANY. IN THE CASE OF CO-STAR ASSESSMENTS GRANTED PURSUANT TO SECTION FOUR HUNDRED TWENTY-FIVE-B OF THE REAL PROPERTY TAX LAW, THE QUALIFIED OWNER-APPLICANT OR OWNER-APPLICANTS SHALL BE THE SENIOR CITIZEN OR CITIZENS WHO APPLIED FOR, AND WERE FOUND TO SATISFY THE REQUIREMENTS OF, THE ENHANCED STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW. IN THE CASE OF CO-STAR ASSESSMENTS GRANTED PURSUANT TO SECTION FOUR HUNDRED TWENTY-FIVE-C OF THE REAL PROPERTY TAX LAW, THE QUALIFIED OWNER-APPLICANT OR OWNER-APPLICANTS SHALL BE THE ELIGIBLE FARMER OR FARMERS WHO APPLIED FOR, AND WERE FOUND TO SATISFY THE REQUIREMENTS OF, THE CO-STAR ASSESSMENT AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE-C OF THE REAL PROPERTY TAX LAW.

(B) THE CO-STAR REBATE SHALL BE MAILED TO THE MAILING ADDRESS PROVIDED EITHER ON THE APPLICATION FORM FOR THE ENHANCED STAR EXEMPTION SUBMITTED PURSUANT TO SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX LAW, OR ON THE CO-STAR APPLICATION FORM SUBMITTED PURSUANT TO SECTION FOUR HUNDRED TWENTY-FIVE-C OF THE REAL PROPERTY TAX LAW, AS THE CASE MAY BE, OR AS OTHERWISE RELIABLY OBTAINED BY THE DEPARTMENT.

3. REPORTING OF DATA TO DEPARTMENT. (A) WHEN DEVELOPING OR MAINTAINING ITS DATA BASE FOR PURPOSES OF ADMINISTERING ITS RESPONSIBILITIES UNDER THIS SECTION, THE DEPARTMENT SHALL UTILIZE TO THE MAXIMUM EXTENT POSSIBLE DATA EXTRACTED FROM THE ASSESSMENT ROLL DATA FILES SUBMITTED TO THE COMMISSIONER PURSUANT TO ARTICLE FIFTEEN-C OF THE REAL PROPERTY TAX LAW. ON OR BEFORE NOVEMBER FIRST OF EACH YEAR, THE COMMISSIONER SHALL ASCER-

1 TAIN FROM SUCH DATA FILES THE IDENTIFICATION NUMBERS OF THE PARCELS
2 DESIGNATED THEREON AS ELIGIBLE FOR CO-STAR ASSESSMENTS, THE NAMES OF THE
3 OWNERS OF EACH SUCH PARCEL AS APPEARING THEREON, THE TAXABLE ASSESSED
4 VALUE FOR COUNTY PURPOSES OF EACH SUCH PARCEL AS APPEARING THEREON, AND
5 THE ASSESSING UNIT IN WHICH EACH SUCH PARCEL IS LOCATED.

6 (B) FOR PURPOSES OF ADMINISTERING ITS RESPONSIBILITIES UNDER THIS
7 SECTION IN RELATION TO COOPERATIVE APARTMENT UNITS AND MOBILE HOMES, THE
8 DEPARTMENT SHALL ALSO UTILIZE DATA EXTRACTED FROM THE LISTS AND DATA
9 FILES SUBMITTED BY ASSESSORS PURSUANT TO PARAGRAPH (A) OF SUBDIVISION
10 SIX OF SECTION FOUR HUNDRED TWENTY-FIVE-B OF THE REAL PROPERTY TAX LAW
11 AND PARAGRAPH (A) OF SUBDIVISION NINE OF SECTION FOUR HUNDRED
12 TWENTY-FIVE-C OF THE REAL PROPERTY TAX LAW. ON OR BEFORE NOVEMBER FIRST
13 OF EACH YEAR THE DEPARTMENT SHALL ASCERTAIN FROM SUCH LISTS AND DATA
14 FILES THE NAMES AND ADDRESSES OF THE OWNER-APPLICANTS AS SHOWN THEREON,
15 THEIR MAILING ADDRESSES AS SHOWN THEREON, THE TAXABLE ASSESSED VALUE FOR
16 COUNTY PURPOSES ATTRIBUTABLE TO THEIR RESPECTIVE COOPERATIVE APARTMENT
17 UNITS OR MOBILE HOMES, AND THE ASSESSING UNIT IN WHICH EACH SUCH COOPER-
18 ATIVE APARTMENT UNIT OR MOBILE HOME IS LOCATED.

19 (C) THE COUNTY TREASURER OF EACH COUNTY SHALL CERTIFY TO THE COMMIS-
20 SIONER, NO LATER THAN THE THIRTY-FIRST DAY OF JANUARY OF EACH COUNTY
21 FISCAL YEAR, THE COUNTY TAX RATES APPLICABLE TO EACH CITY AND TOWN WITH-
22 IN THE COUNTY FOR THAT FISCAL YEAR. IN THE CASE OF A COUNTY LOCATED
23 WHOLLY WITHIN A CITY WITH A POPULATION OF ONE MILLION OR MORE INHABIT-
24 ANTS, THE COMMISSIONER OF FINANCE OF SUCH CITY SHALL MAKE SUCH CERTIF-
25 ICATION; PROVIDED THAT THE TAX RATE TO BE PROVIDED THEREUNDER, AND USED
26 TO COMPUTE CO-STAR REBATES PURSUANT TO THIS SECTION, SHALL BE A COMPOS-
27 ITE OF THE TAX RATES FOR BOTH CITY AND SCHOOL DISTRICT PURPOSES.

28 (D) IN ADDITION TO RECEIVING DATA PURSUANT TO PARAGRAPHS (A), (B) AND
29 (C) OF THIS SUBDIVISION, THE DEPARTMENT MAY ENTER INTO AGREEMENTS WITH
30 LOCAL ASSESSORS, WITH COUNTY TREASURERS, OR WITH SOME OR ALL OF SUCH
31 PARTIES, FOR THE REPORTING TO THE DEPARTMENT OF SUCH OTHER DATA AS MAY
32 BE REQUIRED FOR ITS ADMINISTRATION OF THE CO-STAR TAX REBATE PROGRAM.
33 NOTHING CONTAINED IN THIS SECTION SHALL BE CONSTRUED TO PRECLUDE THE
34 DEPARTMENT FROM COLLECTING DIRECTLY FROM PUTATIVE PAYEES SUCH DATA AS IT
35 SHALL DEEM APPROPRIATE.

36 (E) INFORMATION PROVIDED TO OR PREPARED BY THE DEPARTMENT PURSUANT TO
37 THIS SECTION SHALL NOT BE USED FOR ANY PURPOSE OTHER THAN ADMINISTRATION
38 OF THE CO-STAR PROGRAM, AND SUCH INFORMATION SHALL NOT BE REDISCLOSED
39 OTHER THAN FOR THE PURPOSE OF ADMINISTERING SUCH PROGRAM NOR SHALL THE
40 PROVISIONS OF ARTICLE SIX OF THE PUBLIC OFFICERS LAW APPLY TO ANY SUCH
41 INFORMATION.

42 4. CONSTRUCTION OR INTERPRETATION OF CERTAIN PROVISIONS OR TERMS. WHEN
43 THE PROPER PAYMENT OF A TAX REBATE UNDER THIS SECTION DEPENDS UPON
44 CONSTRUCTION OF THE MEANING OF THE PROVISIONS OF SECTION FOUR HUNDRED
45 TWENTY-FIVE-B OR FOUR HUNDRED TWENTY-FIVE-C OF THE REAL PROPERTY TAX LAW
46 (AND ANY RELATED PROVISIONS OF SUCH LAW) OR INTERPRETATION OF THE TERMS
47 CONTAINED THEREIN, IT SHALL BE THE RESPONSIBILITY OF THE COMMISSIONER TO
48 PROVIDE THE CONSTRUCTION OR INTERPRETATION OF ANY SUCH PROVISIONS OR
49 TERMS.

50 5. LIMITATIONS. PAYMENT OF A REBATE UPON THE INFORMATION PROVIDED TO
51 IT, OR DENIAL OF OR FAILURE TO PAY A REBATE BASED ON SUCH INFORMATION,
52 SHALL RELIEVE THE COMMISSIONER AND THE DEPARTMENT FROM ALL LIABILITY TO
53 ANY OWNER OF THE PROPERTY, OR THE ESTATE, TRUST, ASSIGNS, SUCCESSORS,
54 HEIRS OR REPRESENTATIVES OF ANY SUCH OWNER, OR ANY OTHER PERSON, WITH
55 RESPECT TO SUCH PAYMENT, AND SUCH PERSONS SHALL HAVE NO RIGHT TO
56 COMMENCE A COURT ACTION OR PROCEEDING OR TO ANY OTHER LEGAL RECOURSE

1 AGAINST THE STATE, THE COMMISSIONER, THE DEPARTMENT, OR ANY OFFICER OR
2 EMPLOYEE OF STATE OR LOCAL GOVERNMENT INVOLVED IN THE ADMINISTRATION OF
3 THIS PROGRAM, TO RECOVER SUCH PAYMENT.

4 6. FAILURE TO PAY COUNTY TAXES. (A) AFTER THE CONCLUSION OF EACH COUN-
5 TY FISCAL YEAR, THE COUNTY TREASURER OF EACH COUNTY SHALL SUBMIT TO THE
6 COMMISSIONER A LIST IDENTIFYING ALL PARCELS WITH RESPECT TO WHICH THE
7 COUNTY TAXES FOR THAT FISCAL YEAR REMAINED UNPAID AS OF THE END OF THAT
8 FISCAL YEAR. IN THE CASE OF A COUNTY LOCATED WHOLLY WITHIN A CITY WITH A
9 POPULATION OF ONE MILLION OR MORE INHABITANTS, SUCH LIST SHALL BE
10 SUBMITTED BY THE COMMISSIONER OF FINANCE OF SUCH CITY AND SHALL IDENTIFY
11 ALL PARCELS WITH RESPECT TO WHICH THE CITY TAXES FOR THAT FISCAL YEAR
12 REMAINED UNPAID AS OF THE END OF THAT FISCAL YEAR. SUCH LIST SHALL BE
13 SUBMITTED TO THE COMMISSIONER WHEN SUBMITTING THE REPORT DESCRIBED IN
14 PARAGRAPH (C) OF SUBDIVISION THREE OF THIS SECTION.

15 (B) UPON RECEIVING SUCH A LIST, THE COMMISSIONER SHALL WITHHOLD ANY
16 FUTURE CO-STAR REBATE PAYMENTS TO THE OWNER-APPLICANTS IN RELATION TO
17 ANY PARCELS ON THE LIST UNTIL RECEIVING CONFIRMATION THAT ALL OUTSTAND-
18 ING COUNTY TAXES ON THE PARCEL IN QUESTION HAVE BEEN PAID IN FULL. IT
19 SHALL BE THE RESPONSIBILITY OF THE OWNER-APPLICANT TO OBTAIN SUCH
20 CONFIRMATION IN WRITING FROM THE COUNTY TREASURER, AND TO PROVIDE THE
21 SAME TO THE DEPARTMENT IN SUCH MANNER AS THE COMMISSIONER MAY PRESCRIBE.
22 AFTER RECEIVING SUCH CONFIRMATION, ANY WITHHELD REBATES FOR WHICH THE
23 OWNER-APPLICANT IS ELIGIBLE AND HAS TIMELY APPLIED SHALL BE RELEASED AND
24 FUTURE REBATE PAYMENTS MAY BE MADE, SUBJECT TO CONTINUED ELIGIBILITY AND
25 CONTINUOUS PAYMENT OF FUTURE COUNTY TAXES. NO INTEREST SHALL BE PAID OR
26 PAYABLE ON ANY WITHHELD REBATES THAT ARE SO RELEASED. THE COMMISSIONER
27 MAY SCHEDULE THE PROCESSING OF REQUESTS FOR THE RELEASE OF WITHHELD
28 REBATES SO AS TO ALLOW PAYMENTS TO BE COLLECTIVELY AUTHORIZED FOR THIS
29 PURPOSE NO MORE FREQUENTLY THAN TWICE PER CALENDAR YEAR.

30 (C) IF SUCH CONFIRMATION IS NOT RECEIVED WITHIN A TIME PERIOD TO BE
31 DETERMINED BY THE COMMISSIONER, THE COMMISSIONER MAY REVOKE THE CO-STAR
32 REBATE FOR THE COUNTY FISCAL YEAR IDENTIFIED IN PARAGRAPH (A) OF THIS
33 SUBDIVISION AND RECAPTURE THE APPLICABLE AMOUNT IN THE MANNER PRESCRIBED
34 BY SUBDIVISION SEVEN OF THIS SECTION.

35 7. ERRONEOUS REBATES; REPLACEMENT CHECKS. THE COMMISSIONER MAY, IN HIS
36 OR HER DISCRETION, SEEK TO RECOVER ANY ERRONEOUS REBATE BY NOTIFYING THE
37 PAYEE OF THE AMOUNT THEREOF. IF SUCH ERRONEOUS REBATE IS NOT RETURNED
38 WITHIN THIRTY DAYS, THE COMMISSIONER IS AUTHORIZED TO TREAT THE ERRONE-
39 OUS REBATE AS AN ERRONEOUS REFUND OF INCOME TAX PURSUANT TO THE
40 PROVISIONS OF PARAGRAPH FIVE OF SUBSECTION (C) OF SECTION SIX HUNDRED
41 EIGHTY-THREE OF THIS CHAPTER AND SUCH AMOUNTS, WHEN COLLECTED, SHALL BE
42 DEPOSITED AS PROVIDED IN SUBDIVISION ONE OF SECTION ONE HUNDRED SEVEN-
43 TY-ONE-A OF THIS ARTICLE, AS IF SUCH AMOUNTS WERE TAXES COLLECTED UNDER
44 AN ARTICLE OF THIS CHAPTER REFERRED TO IN SUCH SUBDIVISION. WHERE THE
45 COMMISSIONER FINDS THAT AN ORIGINAL REBATE CHECK HAS BEEN MISDIRECTED
46 FOR REASONS BEYOND THE CONTROL OF THE AUTHORIZED PAYEE, HE OR SHE MAY
47 ISSUE A NEW REBATE CHECK TO THE AUTHORIZED PAYEE.

48 8. REGULATIONS. THE COMMISSIONER SHALL BE AUTHORIZED TO MAKE SUCH
49 RULES AND REGULATIONS AS MAY BE DEEMED NECESSARY FOR THE PERFORMANCE OF
50 HIS OR HER DUTIES UNDER THIS SECTION, INCLUDING BUT NOT LIMITED TO RULES
51 AND REGULATIONS RELATING TO STANDARDS AND PROCEDURES FOR FURNISHING DATA
52 TO THE DEPARTMENT.

53 S 3. Processing of Co-STAR assessments for senior citizens on the
54 assessment roll. (a) Notwithstanding the provisions of section 425-b of
55 the real property tax law, as added by section one of this act, parcels
56 which are eligible for Co-STAR assessments pursuant to such section

1 shall not be designated as such on the 2012 assessment roll. In lieu
2 thereof, upon receipt of the 2012 assessment roll data file submitted to
3 it pursuant to section 1590 of the real property tax law, the commis-
4 sioner of taxation and finance shall identify the parcels thereon which
5 are receiving the enhanced STAR exemption pursuant to section 425 of the
6 real property tax law, shall ascertain the taxable assessed value for
7 county purposes of each such parcel, together with the maximum allowable
8 Co-STAR assessments for each assessing unit.

9 (b) Notwithstanding the provisions of section 177-a of the tax law, as
10 added by section two of this act, for purposes of issuing rebates of
11 county taxes for the county fiscal year beginning in 2013, the depart-
12 ment of taxation and finance may presume that the qualified owner-appli-
13 cant or owner-applicants were the property owner or owners as of the
14 applicable taxable status date, as shown on the assessment roll data
15 file filed with the commissioner of taxation and finance pursuant to
16 article 15-C of the real property tax law, and may further presume that
17 the appropriate mailing addresses are the owners' addresses shown there-
18 on.

19 (c) When property which is eligible for a Co-STAR assessment pursuant
20 to this section constitutes a cooperative apartment unit or a mobile
21 home which is subject to the provisions of paragraph (a) of subdivision
22 6 of section 425-b of the real property tax law, as added by section one
23 of this act, the assessor shall not be required to file the list or data
24 file required by such paragraph until the one hundred twentieth day
25 after the effective date of this act, notwithstanding any provision in
26 such subdivision to the contrary.

27 S 3-a. Processing of Co-STAR assessments for farmers assessment roll.
28 (a) Application period for 2013. Notwithstanding any provision of law
29 to the contrary, eligible farmers may submit applications for Co-STAR
30 assessments pursuant to section 425-c of the real property tax law, as
31 added by section one of this act, on the 2011 assessment roll until the
32 ninetieth day after the effective date of this act. Each assessor is
33 hereby authorized and directed to review and grant such applications as
34 appropriate no later than the one hundred twentieth day after the effec-
35 tive date of this act. Provided, however, that in lieu of making entries
36 directly on the 2013 assessment roll, the assessor shall prepare a sepa-
37 rate list or data file identifying the eligible parcels in such form and
38 manner as may be prescribed by the commissioner of taxation and finance.
39 No later than the one hundred twentieth day after the effective date of
40 this act, the assessor shall forward such list or data file to the
41 commissioner of taxation and finance, together with the maximum allow-
42 able Co-STAR assessment for each assessing unit.

43 (b) Notice and review of denial for 2013. If an assessor should
44 determine that a Co-STAR application submitted pursuant to this section
45 should be denied, he or she shall so notify the applicant by certified
46 mail, return receipt requested, no later than the one hundred twentieth
47 day after the effective date of this act. No later than 10 days after
48 the mailing of such notice, the applicant may file a written complaint
49 with the assessor. The provisions of section 553 of the real property
50 tax law shall apply to the extent practicable to the review of such a
51 complaint.

52 (c) For 2014 notwithstanding the provisions of section 177-a of the
53 tax law, as added by section two of this act, for purposes of issuing
54 rebates of county taxes for the county fiscal year beginning in 2014,
55 the department of taxation and finance may presume that the qualified
56 owner-applicant or owner-applicants were the property owner or owners as

1 of the applicable taxable status date, as shown on the assessment roll
2 data file filed with the commissioner of taxation and finance pursuant
3 to article 15-C of the real property tax law, or on the list or data
4 file forwarded to the commissioner of taxation and finance pursuant to
5 subdivision (a) of this section, and may further presume that the appro-
6 priate mailing addresses are the owners' addresses shown thereon.

7 (d) When property which is eligible for a Co-STAR assessment pursuant
8 to this section constitutes a cooperative apartment unit or a mobile
9 home which is subject to the provisions of paragraph (a) of subdivision
10 9 of section 425-c of the real property tax law, as added by section one
11 of this act, the assessor shall not be required to file the list or data
12 file required by such paragraph until the one hundred twentieth day
13 after the effective date of this act, notwithstanding any provision in
14 such subdivision to the contrary.

15 S 4. Subsection (e) of section 1310 of the tax law, as added by chap-
16 ter 481 of the laws of 1997, is relettered subsection (g) and a new
17 subsection (h) is added to read as follows:

18 (H) CITY CO-STAR CREDIT. (1) FOR TAXABLE YEARS BEGINNING AFTER TWO
19 THOUSAND THIRTEEN, A CITY CO-STAR CREDIT SHALL BE ALLOWED FOR TAXPAYERS
20 WHO HAVE ATTAINED THE AGE OF SIXTY-FIVE ON OR BEFORE THE CLOSE OF THE
21 TAXABLE YEAR. THE CREDIT SHALL BE ALLOWED AGAINST THE TAXES AUTHORIZED
22 BY THIS ARTICLE REDUCED BY THE CREDITS PERMITTED BY THIS ARTICLE. IF THE
23 CREDIT EXCEEDS THE TAX AS SO REDUCED, THE TAXPAYER MAY RECEIVE, AND THE
24 COMPTROLLER, SUBJECT TO A CERTIFICATE OF THE COMMISSIONER, SHALL PAY AS
25 AN OVERPAYMENT, WITHOUT INTEREST, THE AMOUNT OF SUCH EXCESS. FOR
26 PURPOSES OF THIS SUBSECTION, NO CREDIT SHALL BE GRANTED TO AN INDIVIDUAL
27 WITH RESPECT TO WHOM A DEDUCTION UNDER SUBSECTION (C) OF SECTION ONE
28 HUNDRED FIFTY-ONE OF THE INTERNAL REVENUE CODE IS ALLOWABLE TO ANOTHER
29 TAXPAYER FOR THE TAXABLE YEAR.

30 (2) THE CREDIT SHALL BE DETERMINED UNDER THIS PARAGRAPH.

31 (A) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES. IN
32 THE CASE OF A HUSBAND AND WIFE WHO MAKE A SINGLE RETURN JOINTLY AND OF A
33 SURVIVING SPOUSE:

34 FOR TAXABLE YEARS TWO THOUSAND THIRTEEN AND AFTER THE CREDIT SHALL BE
35 ONE HUNDRED TWENTY DOLLARS

36 (B) ALL OTHERS. IN THE CASE OF AN UNMARRIED INDIVIDUAL, A HEAD OF A
37 HOUSEHOLD OR A MARRIED INDIVIDUAL FILING A SEPARATE RETURN:

38 FOR TAXABLE YEARS TWO THOUSAND THIRTEEN AND AFTER THE CREDIT SHALL BE
39 SIXTY DOLLARS

40 S 5. Subdivision (c) of section 11-1706 of the administrative code of
41 the city of New York, as added by chapter 481 of the laws of 1997, is
42 relettered subdivision (g) and a new subdivision (h) is added to read as
43 follows:

44 (H) CITY CO-STAR CREDIT. (1) FOR TAXABLE YEARS BEGINNING AFTER TWO
45 THOUSAND THIRTEEN, A CITY CO-STAR CREDIT SHALL BE ALLOWED FOR TAXPAYERS
46 WHO HAVE ATTAINED THE AGE OF SIXTY-FIVE ON OR BEFORE THE CLOSE OF THE
47 TAXABLE YEAR. THE CREDIT SHALL BE ALLOWED AGAINST THE TAXES IMPOSED BY
48 THIS CHAPTER REDUCED BY THE CREDITS PERMITTED BY THIS CHAPTER. IF THE
49 CREDIT EXCEEDS THE TAX AS SO REDUCED, THE TAXPAYER MAY RECEIVE, AND THE
50 STATE COMPTROLLER, SUBJECT TO A CERTIFICATE OF THE STATE COMMISSIONER OF
51 TAXATION AND FINANCE, SHALL PAY AS AN OVERPAYMENT, WITHOUT INTEREST, THE
52 AMOUNT OF SUCH EXCESS. FOR PURPOSES OF THIS SUBDIVISION, NO CREDIT SHALL
53 BE GRANTED TO AN INDIVIDUAL WITH RESPECT TO WHOM A DEDUCTION UNDER
54 SUBSECTION (C) OF SECTION ONE HUNDRED FIFTY-ONE OF THE INTERNAL REVENUE
55 CODE IS ALLOWABLE TO ANOTHER TAXPAYER FOR THE TAXABLE YEAR.

56 (2) THE CREDIT SHALL BE DETERMINED UNDER THIS PARAGRAPH.

1 (A) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES. IN
2 THE CASE OF A HUSBAND AND WIFE WHO MAKE A SINGLE RETURN JOINTLY AND OF A
3 SURVIVING SPOUSE:

4 FOR TAXABLE YEARS TWO THOUSAND THIRTEEN AND AFTER THE CREDIT SHALL BE
5 ONE HUNDRED TWENTY DOLLARS

6 (B) ALL OTHERS. IN THE CASE OF AN UNMARRIED INDIVIDUAL, A HEAD OF A
7 HOUSEHOLD OR A MARRIED INDIVIDUAL FILING A SEPARATE RETURN:

8 FOR TAXABLE YEARS TWO THOUSAND THIRTEEN AND AFTER THE CREDIT SHALL BE
9 SIXTY DOLLARS

10 S 6. The state finance law is amended by adding a new section 97-llll
11 to read as follows:

12 S 97-LLLL. CO-STAR FUND. 1. THERE IS HEREBY ESTABLISHED IN THE SOLE
13 CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE A SPECIAL FUND TO BE
14 KNOWN AS THE CO-STAR FUND.

15 2. SUCH FUND SHALL CONSIST OF ALL MONIES CREDITED OR TRANSFERRED THER-
16 ETO FROM THE GENERAL FUND OR FROM ANY OTHER FUND OR SOURCES PURSUANT TO
17 LAW.

18 3. THE MONIES OF THE FUND SHALL BE AVAILABLE FOR PAYMENT OF CO-STAR
19 REBATES AUTHORIZED BY SECTION ONE HUNDRED SEVENTY-SEVEN-A OF THE TAX
20 LAW, AND NOTWITHSTANDING ANY OTHER PROVISION OF LAW, SHALL BE PAID OUT
21 ON CHECKS ISSUED AND SIGNED SOLELY BY THE COMMISSIONER OF TAXATION AND
22 FINANCE.

23 S 7. This act shall take effect immediately, provided, however:

24 (a) Section one of this act shall apply to assessment rolls filed in
25 2014 and thereafter; and

26 (b) Section two of this act shall apply to county fiscal years begin-
27 ning in 2015 and thereafter.