S T A T E   O F   N E W   Y O R K

3874

2013-2014 Regular Sessions

I N S E N A T E

February 26, 2013

Introduced by Sen. BALL -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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:

Section 1. The real property tax law is amended by adding two new sections 425-b and 425-c to read as follows:

S 425-B. CO-STAR PROGRAM FOR SENIOR CITIZENS. 1. GENERALLY. WHEN REAL PROPERTY RECEIVES THE ENHANCED STAR EXEMPTION FROM SCHOOL DISTRICT TAXATION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE, THE PROPERTY SHALL BE DESIGNATED AS ELIGIBLE FOR A CO-STAR ASSESSMENT ON THE SAME ASSESSMENT ROLL IN THE MANNER PROVIDED BY THIS SECTION, AND THE QUALIFIED OWNER-APPLICANT OR OWNER-APPLICANTS SHALL BE ENTITLED TO A COUNTY TAX REBATE IN THE AMOUNT AND MANNER PROVIDED BY SECTION ONE HUNDRED SEVENTY-SEVEN-A OF THE TAX LAW. NO SEPARATE APPLICATION NEED BE FILED FOR SUCH CO-STAR ASSESSMENT OR REBATE.

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

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

3. ENTRY ON ASSESSMENT ROLL; EFFECT. EACH PARCEL WHICH IS ELIGIBLE FOR A CO-STAR ASSESSMENT SHALL BE DESIGNATED AS SUCH BY THE ASSESSOR ON THE ASSESSMENT ROLL, PROVIDED, HOWEVER, THAT A CO-STAR ASSESSMENT SHALL NOT AFFECT THE TOTAL OR TAXABLE ASSESSED VALUE OF ANY PARCEL FOR ANY PURPOSE, AND SHALL NOT BE CONSIDERED WHEN DETERMINING THE TAX RATE OF

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

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ANY COUNTY OR FOR ANY PURPOSE OTHER THAN DETERMINING THE REBATE TO WHICH THE OWNER-APPLICANT OR OWNER-APPLICANTS ARE ENTITLED UNDER SECTION ONE HUNDRED SEVENTY-SEVEN-A OF THE TAX LAW.

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

5. FAILURE TO PAY COUNTY TAXES. IF THE COUNTY TAXES ON AN ELIGIBLE PARCEL ARE NOT PAID IN FULL DURING THE APPLICABLE COUNTY FISCAL YEAR, THE OWNER-APPLICANT OR OWNER-APPLICANTS SHALL BE SUBJECT TO THE CONSEQUENCES SPECIFIED IN SUBDIVISION FIVE OF SECTION ONE HUNDRED SEVENTY-SEVEN-A OF THE TAX LAW, IN ADDITION TO SUCH OTHER CONSEQUENCES AS MAY BE PROVIDED BY LAW.

6. EXCEPTIONS. (A) COOPERATIVE APARTMENT UNITS AND MOBILE HOMES. WHEN AN ENHANCED STAR EXEMPTION IS GRANTED PURSUANT TO PARAGRAPH (K) OF SUBDIVISION TWO OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE IN RELATION TO A COOPERATIVE APARTMENT UNIT, OR PURSUANT TO PARAGRAPH (L) OF SUCH SUBDIVISION IN RELATION TO A MOBILE HOME WHICH IS SEPARATELY OWNED FROM BUT ASSESSED WITH THE LAND ON WHICH IT IS LOCATED, AND SUCH COOPERATIVE APARTMENT UNIT OR MOBILE HOME IS ALSO ELIGIBLE FOR A CO-STAR ASSESSMENT PURSUANT TO THIS SECTION, THE CO-STAR REBATE SHALL BE PAID DIRECTLY TO THE QUALIFIED OWNER-APPLICANT OR OWNER-APPLICANTS NOTWITHSTANDING THE FACT THAT THE STAR EXEMPTION APPLIES TO THE PARCEL ITSELF. THE ASSESSOR SHALL PREPARE A LIST OR DATA FILE IDENTIFYING SUCH OWNER-APPLICANT OR OWNER-APPLICANTS, THEIR MAILING ADDRESSES, AND THE TAXABLE ASSESSED VALUE FOR COUNTY PURPOSES ATTRIBUTABLE TO THEIR RESPECTIVE COOPERATIVE APARTMENT UNITS OR MOBILE HOMES, AND SHALL SUBMIT THE SAME TO THE COMMISSIONER WITHIN THIRTY DAYS AFTER THE COMPLETION OF THE FINAL ASSESSMENT ROLL. SUCH LIST OR DATA FILE SHALL BE PREPARED IN SUCH FORM AND MANNER AS MAY BE PRESCRIBED BY THE COMMISSIONER IN CONSULTATION WITH THE DEPARTMENT OF TAXATION AND FINANCE.

(B) COUNTIES IN CERTAIN CITIES. IN THE CASE OF A COUNTY LOCATED WHOLLY 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 ENHANCED STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE FOR SUCH CITY AFTER THE ADJUSTMENT REQUIRED BY PARAGRAPH (J) OF SUBDIVISION TWO OF SUCH SECTION.

7. 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 TITLE. 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.

8. 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 425-C. CO-STAR PROGRAM FOR FARMERS. 1. GENERALLY. WHEN REAL PROPERTY IS THE PRIMARY RESIDENCE OF AN ELIGIBLE FARMER AS DEFINED IN THIS SECTION AND THE REQUIREMENTS OF THIS SECTION ARE OTHERWISE SATISFIED, THE PROPERTY SHALL BE DESIGNATED AS ELIGIBLE FOR A CO-STAR ASSESSMENT IN THE MANNER PROVIDED BY THIS SECTION, AND THE QUALIFIED OWNER-APPLICANT OR OWNER-APPLICANTS SHALL BE ENTITLED TO A COUNTY TAX REBATE IN THE AMOUNT AND MANNER PROVIDED BY SECTION ONE HUNDRED SEVENTY-SEVEN-A OF THE TAX LAW.

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

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

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

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

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

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

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

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

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

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

(B) APPROVAL OR DENIAL OF APPLICATION. IF THE ASSESSOR IS SATISFIED THAT A PARCEL IS ENTITLED TO A CO-STAR ASSESSMENT PURSUANT TO THIS SECTION, HE OR SHE SHALL APPROVE THE APPLICATION. IF THE ASSESSOR DETERMINES THAT A PARCEL IS NOT ENTITLED TO A CO-STAR ASSESSMENT, HE OR SHE SHALL, NOT LATER THAN TEN DAYS PRIOR TO THE DATE FOR HEARING COMPLAINTS IN RELATION TO ASSESSMENTS, MAIL TO THE APPLICANT A NOTICE OF DENIAL OF THAT APPLICATION FOR THE CO-STAR ASSESSMENT FOR THAT YEAR; EXCEPT IN A

CITY WITH A POPULATION OF ONE MILLION OR MORE INHABITANTS, SUCH NOTICE SHALL BE MAILED NOT LATER THAN THIRTY DAYS PRIOR TO THE FINAL DATE FOR FILING AN ASSESSMENT APPEAL. THE NOTICE OF DENIAL SHALL SPECIFY EACH REASON FOR SUCH DENIAL AND SHALL BE SENT ON A FORM PRESCRIBED BY THE COMMISSIONER. FAILURE TO MAIL ANY SUCH NOTICE OF DENIAL OR THE FAILURE OF ANY PERSON TO RECEIVE SUCH NOTICE SHALL NOT PREVENT THE LEVY, COLLECTION AND ENFORCEMENT OF THE TAXES ON PROPERTY OWNED BY SUCH PERSON.

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

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

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

8. FAILURE TO PAY COUNTY TAXES. IF THE COUNTY TAXES ON AN ELIGIBLE PARCEL ARE NOT PAID IN FULL DURING THE APPLICABLE COUNTY FISCAL YEAR, THE OWNER-APPLICANT OR OWNER-APPLICANTS SHALL BE SUBJECT TO THE CONSEQUENCES SPECIFIED IN SUBDIVISION FIVE OF SECTION ONE HUNDRED SEVENTY-SEVEN-A OF THE TAX LAW, IN ADDITION TO SUCH OTHER CONSEQUENCES AS MAY BE PROVIDED BY LAW.

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

(B) COUNTIES IN CERTAIN CITIES. IN THE CASE OF A COUNTY LOCATED WHOLLY 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 TITLE 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 TITLE. 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 HIS OR HER 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, 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 ASCERTAIN FROM SUCH DATA FILES, THE IDENTIFICATION NUMBERS OF THE PARCELS DESIGNATED THEREON AS ELIGIBLE FOR CO-STAR ASSESSMENTS, THE NAMES OF THE

OWNERS OF EACH SUCH PARCEL AS APPEARING THEREON, THE TAXABLE ASSESSED VALUE FOR COUNTY PURPOSES OF EACH SUCH PARCEL AS APPEARING THEREON, AND THE ASSESSING UNIT IN WHICH EACH SUCH PARCEL IS LOCATED.

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

(C) THE COUNTY TREASURER OF EACH COUNTY SHALL CERTIFY TO THE COMMISSIONER, NO LATER THAN THE THIRTY-FIRST DAY OF JANUARY OF EACH COUNTY FISCAL YEAR, THE COUNTY TAX RATES APPLICABLE TO EACH CITY AND TOWN WITHIN THE COUNTY FOR THAT FISCAL YEAR. IN THE CASE OF A COUNTY LOCATED WHOLLY WITHIN A CITY WITH A POPULATION OF ONE MILLION OR MORE INHABITANTS, THE COMMISSIONER OF FINANCE OF SUCH CITY SHALL MAKE SUCH CERTIFICATION; PROVIDED THAT THE TAX RATE TO BE PROVIDED THEREUNDER, AND USED TO COMPUTE CO-STAR REBATES PURSUANT TO THIS SECTION, SHALL BE A COMPOSITE OF THE TAX RATES FOR BOTH CITY AND SCHOOL DISTRICT PURPOSES.

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

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

4. LIMITATIONS. PAYMENT OF A REBATE UPON THE INFORMATION PROVIDED TO IT, OR DENIAL OF OR FAILURE TO PAY A REBATE BASED ON SUCH INFORMATION, SHALL RELIEVE THE COMMISSIONER AND THE DEPARTMENT FROM ALL LIABILITY TO ANY OWNER OF THE PROPERTY, OR THE ESTATE, TRUST, ASSIGNS, SUCCESSORS, HEIRS OR REPRESENTATIVES OF ANY SUCH OWNER, OR ANY OTHER PERSON, WITH RESPECT TO SUCH PAYMENT, AND SUCH PERSONS SHALL HAVE NO RIGHT TO COMMENCE A COURT ACTION OR PROCEEDING OR TO ANY OTHER LEGAL RECOURSE AGAINST THE STATE, THE COMMISSIONER, THE DEPARTMENT, OR ANY OFFICER OR EMPLOYEE OF STATE OR LOCAL GOVERNMENT INVOLVED IN THE ADMINISTRATION OF THIS PROGRAM, TO RECOVER SUCH PAYMENT.

5. FAILURE TO PAY COUNTY TAXES. (A) AFTER THE CONCLUSION OF EACH COUNTY FISCAL YEAR, THE COUNTY TREASURER OF EACH COUNTY SHALL SUBMIT TO THE COMMISSIONER A LIST IDENTIFYING ALL PARCELS WITH RESPECT TO WHICH THE COUNTY TAXES FOR THAT FISCAL YEAR REMAINED UNPAID AS OF THE END OF THAT FISCAL YEAR. IN THE CASE OF A COUNTY LOCATED WHOLLY WITHIN A CITY WITH A POPULATION OF ONE MILLION OR MORE INHABITANTS, SUCH LIST SHALL BE SUBMITTED BY THE COMMISSIONER OF FINANCE OF SUCH CITY AND SHALL IDENTIFY

ALL PARCELS WITH RESPECT TO WHICH THE CITY TAXES FOR THAT FISCAL YEAR REMAINED UNPAID AS OF THE END OF THAT FISCAL YEAR. SUCH LIST SHALL BE SUBMITTED TO THE COMMISSIONER WHEN SUBMITTING THE REPORT DESCRIBED IN PARAGRAPH (C) OF SUBDIVISION THREE OF THIS SECTION.

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

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

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

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

S 3. Processing of Co-STAR assessments for senior citizens on the assessment roll. (a) Notwithstanding the provisions of section 425-b of the real property tax law, as added by section one of this act, parcels which are eligible for Co-STAR assessments pursuant to such section shall not be designated as such on the 2012 assessment roll. In lieu thereof, upon receipt of the 2012 assessment roll data file submitted to it pursuant to section 1590 of the real property tax law, the commissioner of taxation and finance shall identify the parcels thereon which are receiving the enhanced STAR exemption pursuant to section 425 of the real property tax law, shall ascertain the taxable assessed value for county purposes of each such parcel, and shall forward such information to the department of taxation and finance, together with the maximum allowable Co-STAR assessments for each assessing unit.

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

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

S 3-a. Processing of Co-STAR assessments for farmers assessment roll. (a) Application period for 2013. Notwithstanding any provision of law to the contrary, eligible farmers may submit applications for Co-STAR assessments pursuant to section 425-c of the real property tax law, as added by section one of this act, on the 2013 assessment roll until the ninetieth day after the effective date of this act. Each assessor is hereby authorized and directed to review and grant such applications as appropriate no later than the one hundred twentieth day after the effective date of this act. Provided, however, that in lieu of making entries directly on the 2013 assessment roll, the assessor shall prepare a separate list or data file identifying the eligible parcels in such form and manner as may be prescribed by the commissioner of taxation and finance. No later than the one hundred twentieth day after the effective date of this act, the assessor shall forward such list or data file to the department of taxation and finance, together with the maximum allowable Co-STAR assessment for each assessing unit.

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

(c) For 2014 notwithstanding the provisions of section 177-a of the tax law, as added by section two of this act, for purposes of issuing rebates of county taxes for the county fiscal year beginning in 2014, the department of taxation and finance may presume that the qualified owner-applicant or owner-applicants were the property owner or owners as of the applicable taxable status date, as shown on the assessment roll data file filed with the commissioner of taxation and finance pursuant to article 15-C of the real property tax law, or on the list or data file forwarded to such commissioner pursuant to subdivision (a) of this section, and may further presume that the appropriate mailing addresses are the owners' addresses shown thereon.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

S 6. The state finance law is amended by adding a new section 85 to read as follows:

S 85. CO-STAR FUND. 1. THERE IS HEREBY ESTABLISHED IN THE SOLE CUSTODY OF THE COMMISSIONER OF TAXATION AND FINANCE A SPECIAL FUND TO BE KNOWN AS THE CO-STAR FUND.

2. SUCH FUND SHALL CONSIST OF ALL MONIES CREDITED OR TRANSFERRED THERETO FROM THE GENERAL FUND OR FROM ANY OTHER FUND OR SOURCES PURSUANT TO LAW.

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

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

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

(b) Section two of this act shall apply to county fiscal years beginning in 2015 and thereafter.