

4329

2013-2014 Regular Sessions

I N A S S E M B L Y

February 4, 2013

Introduced by M. of A. KATZ, McLAUGHLIN, SALADINO, RAIA, STEVENSON,
PALMESANO -- Multi-Sponsored by -- M. of A. BARCLAY, THIELE -- read
once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to freezing the
taxes on real property owned and occupied by persons sixty-five years
of age or older, or disabled

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

1 Section 1. The real property tax law is amended by adding a new
2 section 467-g to read as follows:
3 S 467-G. REAL PROPERTY TAXATION APPLICABLE TO RESIDENCES OWNED AND
4 OCCUPIED BY PERSONS WHO ARE SIXTY-FIVE YEARS OF AGE OR OLDER OR DISA-
5 BLED. 1. THE GOVERNING BOARD OF A MUNICIPALITY OR SCHOOL DISTRICT,
6 AFTER A PUBLIC HEARING, MAY IN THE EVENT IT HAS NOT ADOPTED ANY OTHER
7 CURRENTLY EFFECTIVE REAL PROPERTY TAX EXEMPTION METHOD AND FOR ONLY SO
8 LONG AS IT DOES NOT ADOPT ANY OTHER REAL PROPERTY TAX EXEMPTION, ADOPT A
9 LOCAL LAW, ORDINANCE OR, IN THE CASE OF A SCHOOL DISTRICT, A RESOLUTION,
10 TO THE EFFECT THAT TAXES PAID ON REAL PROPERTY OWNED AND OCCUPIED BY ONE
11 OR MORE PERSONS, ONE OF WHOM IS (I) SIXTY-FIVE YEARS OF AGE OR OLDER,
12 AND ONE OR BOTH OF WHOM ARE RETIRED, OR (II) DISABLED, AND NEITHER OF
13 WHOM ARE CURRENTLY PARTICIPATING IN ANY OTHER REAL PROPERTY TAX
14 EXEMPTION PROGRAM SHALL NOT BE INCREASED DURING SUCCEEDING YEARS
15 PROVIDED:
16 (A) THE COMBINED ANNUAL INCOME OF THE OWNER OR THE COMBINED INCOME OF
17 THE OCCUPANTS OF THE REAL PROPERTY SHALL NOT EXCEED THE SUM OF FORTY
18 THOUSAND DOLLARS.
19 (B) THE REAL PROPERTY IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES.
20 (C) THE REAL PROPERTY IS OCCUPIED IN WHOLE OR IN PART BY THE PERSON
21 SIXTY-FIVE YEARS OF AGE OR OLDER.
22 2. TO QUALIFY AS DISABLED FOR THE PURPOSES OF THIS SECTION, AN INDI-
23 VIDUAL SHALL SUBMIT TO THE ASSESSOR A CERTIFIED STATEMENT FROM A PHYSI-

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

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1 CIAN LICENSED TO PRACTICE IN THE STATE ON A FORM PRESCRIBED AND MADE
2 AVAILABLE BY THE STATE BOARD WHICH STATES THAT THE INDIVIDUAL HAS A
3 PERMANENT PHYSICAL OR MENTAL IMPAIRMENT WHICH SUBSTANTIALLY LIMITS ONE
4 OR MORE OF SUCH INDIVIDUAL'S MAJOR LIFE ACTIVITIES, EXCEPT THAT AN INDI-
5 VIDUAL WHO HAS OBTAINED A CERTIFICATE FROM THE STATE COMMISSION FOR THE
6 BLIND AND VISUALLY HANDICAPPED STATING THAT SUCH INDIVIDUAL IS LEGALLY
7 BLIND MAY SUBMIT SUCH CERTIFICATE IN LIEU OF A PHYSICIAN'S CERTIFIED
8 STATEMENT.

9 S 2. This act shall take effect immediately, provided, however, that
10 the provisions of this act shall be applicable to qualified real proper-
11 ty tax paying retirees in a municipality or school district only upon
12 the passage of a local law, ordinance or resolution by such municipality
13 or school district pursuant to section 467-g of the real property tax
14 law, as added by section one of this act.