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

7359

2013-2014 Regular Sessions

I N A S S E M B L Y

May 14, 2013

Introduced by M. of A. OAKS -- read once and referred to the Committee on Ways and Means

AN ACT providing for a taxpayer assistance authorization for households in the town of Sennett, county of Cayuga

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

Section 1. Taxpayer assistance authorization for the town of Sennett, county of Cayuga. 1. Generally. a. Notwithstanding any provision of any general, special or local law to the contrary, the town of Sennett, county of Cayuga, is hereby authorized and empowered to adopt and amend local laws in accordance with this section to grant a taxpayer assistance payment to all households within the geographic limits of the town for the town fiscal year 2013 in an amount not to exceed one hundred dollars. No such local law may be adopted unless, as originally adopted, it authorizes such payment to be made in accordance with this section. Any payment authorized by local law in accordance with this section shall be paid in the town fiscal year in which this authorization is granted.

b. Such tax assistance payment shall be paid to an owner-occupier of any single family dwelling according to the records of the town assessor, and to each tenant-leaseholder who, as of the date of application provided for in such local law has been determined to be the head of household renting an apartment, condominium, or other residential dwelling unit within the geographic limits of the town of Sennett.

2. Eligibility requirements. a. To qualify for the rebate pursuant to subdivision one of this section the resident must have lived within the town of Sennett and been an owner of a single family house, duplex, condominium, mobile home or townhouse on June 1, 2013, or have been the signatory on a valid residential lease within the geographic limits of the town on June 1, 2013, as determined by the procedure to be set forth in such local law enacted pursuant to this section.

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

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b. The property shall serve as the primary residence of one or more of the owners. If no owner resides on the property as of June 1, 2013, then the credit shall be issued for that property to the signatory on any valid lease for the property as of June 1, 2013.

c. The recipient of such tax assistance payment shall not be in arrears in the payment of taxes, charges or assessments due and owing to the town.

S 2. This act shall take effect immediately.