

3585--A

Cal. No. 458

2013-2014 Regular Sessions

I N S E N A T E

February 7, 2013

Introduced by Sens. GOLDEN, AVELLA -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading -- reported favorably from said committee and committed to the Committee on Rules -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to increasing maximum income eligibility levels for real property tax exemptions for seniors

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

1 Section 1. Subparagraph 1 of paragraph (b) of subdivision 1 of section  
2 467 of the real property tax law, as amended by chapter 261 of the laws  
3 of 1994, is amended to read as follows:  
4 (1) [Any] PRIOR TO JULY FIRST, TWO THOUSAND FIFTEEN, ANY local law,  
5 ordinance or resolution adopted pursuant to paragraph (a) of this subdivi-  
6 sion may be amended, or a local law, ordinance or resolution may be  
7 adopted, to provide an exemption so as to increase the maximum income  
8 eligibility level of such municipal corporation as provided in subdivi-  
9 sion three of this section (represented in the hereinbelow schedule as  
10 M), to the extent provided in the following schedule:

11 ANNUAL INCOME	12 PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION
13 More than (M) but	
14 less than (M+ \$1,000)	45 per centum
15 (M+ \$1,000 or more) but	

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

1	less than (M+ \$2,000)	40 per centum
2	(M+ \$2,000 or more) but	
3	less than (M+ \$3,000)	35 per centum
4	(M+ \$3,000 or more) but	
5	less than (M+ \$3,900)	30 per centum
6	(M+ \$3,900 or more) but	
7	less than (M+ \$4,800)	25 per centum
8	(M+ \$4,800 or more) but	
9	less than (M+ \$5,700)	20 per centum

10 S 2. Paragraphs (c) and (d) of subdivision 1 of section 467 of the  
 11 real property tax law are relettered paragraphs (g) and (h) and four new  
 12 paragraphs (c), (d), (e) and (f) are added to read as follows:

13 (C) ON AND AFTER JULY FIRST, TWO THOUSAND FIFTEEN AND BEFORE JULY  
 14 FIRST, TWO THOUSAND SIXTEEN, (1) ANY LOCAL LAW, ORDINANCE OR RESOLUTION  
 15 ADOPTED PURSUANT TO PARAGRAPH (A) OF THIS SUBDIVISION MAY BE AMENDED, OR  
 16 A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN  
 17 EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH  
 18 MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION  
 19 (REPRESENTED IN THE HEREINBELOW SCHEDULE AS M), TO THE EXTENT PROVIDED  
 20 IN THE FOLLOWING SCHEDULE:

21	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
22		EXEMPT FROM TAXATION
23	MORE THAN (M) BUT	
24	LESS THAN (M+ \$1,250)	45 PER CENTUM
25	(M+ \$1,250 OR MORE) BUT	
26	LESS THAN (M+ \$2,500)	40 PER CENTUM
27	(M+ \$2,500 OR MORE) BUT	
28	LESS THAN (M+ \$3,750)	35 PER CENTUM
29	(M+ \$3,750 OR MORE) BUT	
30	LESS THAN (M+ \$4,875)	30 PER CENTUM
31	(M+ \$4,875 OR MORE) BUT	
32	LESS THAN (M+ \$6,000)	25 PER CENTUM
33	(M+ \$6,000 OR MORE) BUT	
34	LESS THAN (M+ \$7,125)	20 PER CENTUM

35 (2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
 36 AGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE  
 37 OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE  
 38 THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS  
 39 PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HERE-  
 40 INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-  
 41 AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

42	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
43		EXEMPT FROM TAXATION
44	(M+ \$7,125 OR MORE) BUT	
45	LESS THAN (M+ \$8,250)	15 PER CENTUM
46	(M+ \$8,250 OR MORE) BUT	
47	LESS THAN (M+ \$9,375)	10 PER CENTUM

48 (3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
 49 AGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW,  
 50 ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO  
 51 INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO-  
 52 RATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN

1 THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH  
2 SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

3 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
4	EXEMPT FROM TAXATION
5 (M+ \$9,375 OR MORE)	
6 BUT LESS THAN (M+ \$10,500)	5 PER CENTUM

7 (D) ON AND AFTER JULY FIRST, TWO THOUSAND SIXTEEN AND BEFORE JULY  
8 FIRST, TWO THOUSAND SEVENTEEN, (1) ANY LOCAL LAW, ORDINANCE OR RESOL-  
9 UTION ADOPTED PURSUANT TO PARAGRAPH (A) OF THIS SUBDIVISION MAY BE  
10 AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO  
11 PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME ELIGIBILITY  
12 LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVISION THREE OF  
13 THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS M), TO THE  
14 EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

15 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
16	EXEMPT FROM TAXATION
17 MORE THAN (M) BUT	45 PER CENTUM
18 LESS THAN (M+ \$1,500)	
19 (M+ \$1,500 OR MORE) BUT	40 PER CENTUM
20 LESS THAN (M+ \$3,000)	
21 (M+ \$3,000 OR MORE) BUT	
22 LESS THAN (M+ \$4,500)	35 PER CENTUM
23 (M+ \$4,500 OR MORE) BUT	
24 LESS THAN (M+ \$5,850)	30 PER CENTUM
25 (M+ \$5,850 OR MORE) BUT	
26 LESS THAN (M+ \$7,200)	25 PER CENTUM
27 (M+ \$7,200 OR MORE) BUT	
28 LESS THAN (M+ \$8,550)	20 PER CENTUM

29 (2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
30 AGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE  
31 OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE  
32 THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS  
33 PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HERE-  
34 INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-  
35 AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

36 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
37	EXEMPT FROM TAXATION
38 (M+ \$8,550 OR MORE) BUT	
39 LESS THAN (M+ \$9,900)	15 PER CENTUM
40 (M+ \$9,900 OR MORE) BUT	
41 LESS THAN (M+ \$11,250)	10 PER CENTUM

42 (3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
43 AGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW,  
44 ORDINANCE OR RESOLUTION MAY BE ADOPTED TO PROVIDE AN EXEMPTION SO AS TO  
45 INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO-  
46 RATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN  
47 THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH  
48 SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

49 ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
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EXEMPT FROM TAXATION

1  
2 (M+ \$11,250 OR MORE)  
3 BUT LESS THAN (M+ \$12,600) 5 PER CENTUM

4 (E) ON AND AFTER JULY FIRST, TWO THOUSAND SEVENTEEN AND BEFORE JULY  
5 FIRST, TWO THOUSAND EIGHTEEN, (1) ANY LOCAL LAW, ORDINANCE OR RESOLUTION  
6 ADOPTED PURSUANT TO PARAGRAPH (A) OF THIS SUBDIVISION MAY BE AMENDED, OR  
7 A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN  
8 EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH  
9 MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION  
10 (REPRESENTED IN THE HEREINBELOW SCHEDULE AS M), TO THE EXTENT PROVIDED  
11 IN THE FOLLOWING SCHEDULE:

12 ANNUAL INCOME	13 PERCENTAGE ASSESSED VALUATION 14 EXEMPT FROM TAXATION
15 MORE THAN (M) BUT 16 LESS THAN (M+ \$1,750)	45 PER CENTUM
17 (M+ \$1,750 OR MORE) BUT 18 LESS THAN (M+ \$3,500)	40 PER CENTUM
19 (M+ \$3,500 OR MORE) BUT 20 LESS THAN (M+ \$5,250)	35 PER CENTUM
21 (M+ \$5,250 OR MORE) BUT 22 LESS THAN (M+ \$6,825)	30 PER CENTUM
23 (M+ \$6,825 OR MORE) BUT 24 LESS THAN (M+ \$8,400)	25 PER CENTUM
25 (M+ \$8,400 OR MORE) BUT 26 LESS THAN (M+ \$9,975)	20 PER CENTUM

27 (2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
28 AGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE  
29 OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE  
30 THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS  
31 PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HERE-  
32 INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-  
33 AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

33 ANNUAL INCOME	34 PERCENTAGE ASSESSED VALUATION 35 EXEMPT FROM TAXATION
36 (M+ \$9,975 OR MORE) BUT 37 LESS THAN (M+ \$11,550)	15 PER CENTUM
38 (M+ \$11,550 OR MORE) BUT 39 LESS THAN (M+ \$13,125)	10 PER CENTUM

40 (3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
41 AGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW,  
42 ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO  
43 INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO-  
44 RATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN  
45 THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH  
SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

1	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
2		EXEMPT FROM TAXATION
3	(M+ \$13,125 OR MORE)	
4	BUT LESS THAN (M+ \$14,700)	5 PER CENTUM

5 (F) ON AND AFTER JULY FIRST, TWO THOUSAND EIGHTEEN, (1) ANY LOCAL LAW,  
 6 ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO PARAGRAPH (A) OF THIS SUBDI-  
 7 VISION MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION MAY BE  
 8 ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE THE MAXIMUM INCOME  
 9 ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS PROVIDED IN SUBDIVI-  
 10 SION THREE OF THIS SECTION (REPRESENTED IN THE HEREINBELOW SCHEDULE AS  
 11 M), TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

12	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
13		EXEMPT FROM TAXATION
14	MORE THAN (M) BUT	
15	LESS THAN (M+ \$2,000)	45 PER CENTUM
16	(M+ \$2,000 OR MORE) BUT	
17	LESS THAN (M+ \$4,000)	40 PER CENTUM
18	(M+ \$4,000 OR MORE) BUT	
19	LESS THAN (M+ \$6,000)	35 PER CENTUM
20	(M+ \$6,000 OR MORE) BUT	
21	LESS THAN (M+ \$7,800)	30 PER CENTUM
22	(M+ \$7,800 OR MORE) BUT	
23	LESS THAN (M+ \$9,600)	25 PER CENTUM
24	(M+ \$9,600 OR MORE) BUT	
25	LESS THAN (M+ \$11,400)	20 PER CENTUM

26 (2) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
 27 AGRAPH ONE OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW, ORDINANCE  
 28 OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO INCREASE  
 29 THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPORATION AS  
 30 PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN THE HERE-  
 31 INBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH SUBPAR-  
 32 AGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

33	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
34		EXEMPT FROM TAXATION
35	(M+ \$11,400 OR MORE) BUT	
36	LESS THAN (M+ \$13,200)	15 PER CENTUM
37	(M+ \$13,200 OR MORE) BUT	
38	LESS THAN (M+ \$15,000)	10 PER CENTUM

39 (3) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO SUBPAR-  
 40 AGRAPHS ONE AND TWO OF THIS PARAGRAPH MAY BE AMENDED, OR A LOCAL LAW,  
 41 ORDINANCE OR RESOLUTION MAY BE ADOPTED, TO PROVIDE AN EXEMPTION SO AS TO  
 42 INCREASE THE MAXIMUM INCOME ELIGIBILITY LEVEL OF SUCH MUNICIPAL CORPO-  
 43 RATION AS PROVIDED IN SUBDIVISION THREE OF THIS SECTION (REPRESENTED IN  
 44 THE HEREINBELOW SCHEDULE AS M), AND AS INCREASED AS PROVIDED FOR IN SUCH  
 45 SUBPARAGRAPH ONE TO THE EXTENT PROVIDED IN THE FOLLOWING SCHEDULE:

46	ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION
47		EXEMPT FROM TAXATION
48	(M+ \$15,000 OR MORE) BUT	
49	LESS THAN (M+ \$16,800)	5 PER CENTUM

50 S 3. This act shall take effect immediately.