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

S. 4601 A. 6691

2015-2016 Regular Sessions

S E N A T E - A S S E M B L Y

March 30, 2015

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

IN ASSEMBLY -- Introduced by M. of A. THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a real property tax exemption for the senior citizens in the town of Southampton

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 a new section 425-b to read as follows:

S 425-B. REAL PROPERTY EXEMPTION PROGRAM FOR SENIOR CITIZENS FOR THE TOWN OF SOUTHAMPTON. 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 TOWN TAX EXEMPTION IN THE TOWN OF SOUTHAMPTON 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 TOWN TAX EXEMPTION IN THE SAME AMOUNT OF THE ENHANCED STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE PROVIDED THAT THE TOWN BOARD OF SOUTHAMPTON, AFTER PUBLIC HEARING, ADOPTS A LOCAL LAW IMPLEMENTING THE PROVISIONS OF THIS SECTION. NO SEPARATE APPLICATION NEED BE FILED FOR SUCH TAX EXEMPTION.

2. TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION. (A) SUBJECT TO THE PROVISIONS OF PARAGRAPH (B) OF THIS SUBDIVISION, THE 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 PURSUANT TO THE ENACTMENT OF A LOCAL LAW BY THE TOWN OF SOUTHAMPTON.

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

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(B) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDIVISION, IN NO EVENT SHALL THE TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION 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 TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION SHALL BE DESIGNATED AS SUCH BY THE ASSESSOR ON THE ASSESSMENT ROLL, PROVIDED, HOWEVER, THAT A TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION 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 THE TOWN OR FOR ANY PURPOSE OTHER THAN DETERMINING THE EXEMPTION TO WHICH THE OWNER-APPLICANT OR OWNER-APPLICANTS ARE ENTITLED UNDER SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE.

4. EXCEPTIONS. CO-OPERATIVE 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 CO-OPERATIVE APARTMENT UNIT, OR PURSUANT TO PARAGRAPH (1) 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 CO-OPERATIVE APARTMENT UNIT OR MOBILE HOME IS ALSO ELIGIBLE FOR A TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION PURSUANT TO THIS SECTION, THE EXEMPTION SHALL BE APPLIED 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 TOWN PURPOSES ATTRIBUTABLE TO THEIR RESPECTIVE CO-OPERATIVE APARTMENT UNITS OR MOBILE HOMES, AND SHALL SUBMIT THE SAME TO THE STATE BOARD 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 STATE BOARD OF REAL PROPERTY SERVICES.

5. CORRECTION OF AN INCORRECT ENTRY. AN INCORRECT ENTRY ON AN ASSESSMENT ROLL OF A TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION 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 TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION SHALL BE SUBJECT TO ADMINISTRATIVE AND JUDICIAL REVIEW IN THE MANNER PROVIDED BY LAW FOR THE REVIEW OF ASSESSMENTS.

6. INCONSISTENT LAWS SUPERSEDED. THE PROVISIONS OF THIS SECTION SHALL APPLY TO ALL ASSESSING UNITS LOCATED WITHIN THE TOWN OF SOUTHAMPTON.

S 2. This act shall take effect immediately.