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

9187

I N A S S E M B L Y

February 2, 2016

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

AN ACT to amend the real property tax law, in relation to STAR exemptions for owners who are absent due to medical reasons or institutionalization

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

Section 1. Paragraph b of subdivision 3 of section 425 of the real property tax law, as added by section 1 of part B of chapter 389 of the laws of 1997, is amended to read as follows:

(b) Primary residence. The property must serve as the primary residence of one or more of the owners thereof UNLESS THE OWNER OR OWNERS ARE ABSENT FROM THE PROPERTY DUE TO MEDICAL REASONS OR INSTITUTIONALIZATION.

S 2. Paragraph c of subdivision 4 of section 425 of the real property tax law, as added by section 4 of part A of chapter 405 of the laws of 1999, is amended to read as follows:

(c) Absence from residence. An exemption [may] SHALL be granted pursuant to this subdivision notwithstanding the fact that an owner is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in section twenty-eight hundred one of the public health law, provided that during such confinement such property is not occupied by anyone other than the spouse, CHILD or co-owner of such owner.

S 3. This act shall take effect immediately and shall apply to the administration of the STAR exemption beginning with the school year following the effective date of this act.

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

LBD13122-01-5