

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:

1 Section 1. The real property tax law is amended by adding a new  
2 section 425-b to read as follows:  
3 S 425-B. REAL PROPERTY EXEMPTION PROGRAM FOR SENIOR CITIZENS FOR THE  
4 TOWN OF SOUTHAMPTON. 1. GENERALLY. WHEN REAL PROPERTY RECEIVES THE  
5 ENHANCED STAR EXEMPTION FROM SCHOOL DISTRICT TAXATION AUTHORIZED BY  
6 SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE, THE PROPERTY SHALL BE  
7 DESIGNATED AS ELIGIBLE FOR A TOWN TAX EXEMPTION IN THE TOWN OF SOUTHAMP-  
8 TON ON THE SAME ASSESSMENT ROLL IN THE MANNER PROVIDED BY THIS SECTION,  
9 AND THE QUALIFIED OWNER-APPLICANT OR OWNER-APPLICANTS SHALL BE ENTITLED  
10 TO A TOWN TAX EXEMPTION IN THE SAME AMOUNT OF THE ENHANCED STAR  
11 EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE  
12 PROVIDED THAT THE TOWN BOARD OF SOUTHAMPTON, AFTER PUBLIC HEARING,  
13 ADOPTS A LOCAL LAW IMPLEMENTING THE PROVISIONS OF THIS SECTION. NO SEPA-  
14 RATE APPLICATION NEED BE FILED FOR SUCH TAX EXEMPTION.  
15 2. TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION. (A) SUBJECT TO THE  
16 PROVISIONS OF PARAGRAPH (B) OF THIS SUBDIVISION, THE ASSESSMENT FOR EACH  
17 ELIGIBLE PARCEL SHALL BE EQUAL TO THE EXEMPT AMOUNT DETERMINED FOR  
18 PURPOSES OF THE ENHANCED STAR EXEMPTION AUTHORIZED BY SECTION FOUR  
19 HUNDRED TWENTY-FIVE OF THIS TITLE FOR THE ASSESSING UNIT IN WHICH THE  
20 PARCEL IS LOCATED PURSUANT TO THE ENACTMENT OF A LOCAL LAW BY THE TOWN  
21 OF SOUTHAMPTON.

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

1 (B) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDIVI-  
 2 SION, IN NO EVENT SHALL THE TOWN OF SOUTHAMPTON REAL PROPERTY TAX  
 3 EXEMPTION ASSESSMENT OF A PARCEL EXCEED THE TAXABLE ASSESSED VALUE OF  
 4 THAT PARCEL FOR COUNTY PURPOSES.

5 3. ENTRY ON ASSESSMENT ROLL; EFFECT. EACH PARCEL WHICH IS ELIGIBLE FOR  
 6 A TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION SHALL BE DESIGNATED AS  
 7 SUCH BY THE ASSESSOR ON THE ASSESSMENT ROLL, PROVIDED, HOWEVER, THAT A  
 8 TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION SHALL NOT AFFECT THE  
 9 TOTAL OR TAXABLE ASSESSED VALUE OF ANY PARCEL FOR ANY PURPOSE, AND SHALL  
 10 NOT BE CONSIDERED WHEN DETERMINING THE TAX RATE OF THE TOWN OR FOR ANY  
 11 PURPOSE OTHER THAN DETERMINING THE EXEMPTION TO WHICH THE OWNER-APPLI-  
 12 CANT OR OWNER-APPLICANTS ARE ENTITLED UNDER SECTION FOUR HUNDRED TWEN-  
 13 TY-FIVE OF THIS TITLE.

14 4. EXCEPTIONS. CO-OPERATIVE APARTMENT UNITS AND MOBILE HOMES. WHEN AN  
 15 ENHANCED STAR EXEMPTION IS GRANTED PURSUANT TO PARAGRAPH (K) OF SUBDIVI-  
 16 SION TWO OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE IN RELATION  
 17 TO A CO-OPERATIVE APARTMENT UNIT, OR PURSUANT TO PARAGRAPH (1) OF SUCH  
 18 SUBDIVISION IN RELATION TO A MOBILE HOME WHICH IS SEPARATELY OWNED FROM  
 19 BUT ASSESSED WITH THE LAND ON WHICH IT IS LOCATED, AND SUCH CO-OPERATIVE  
 20 APARTMENT UNIT OR MOBILE HOME IS ALSO ELIGIBLE FOR A TOWN OF SOUTHAMPTON  
 21 REAL PROPERTY TAX EXEMPTION PURSUANT TO THIS SECTION, THE EXEMPTION  
 22 SHALL BE APPLIED TO THE PARCEL ITSELF. THE ASSESSOR SHALL PREPARE A LIST  
 23 OR DATA FILE IDENTIFYING SUCH OWNER-APPLICANT OR OWNER-APPLICANTS, THEIR  
 24 MAILING ADDRESSES, AND THE TAXABLE ASSESSED VALUE FOR TOWN PURPOSES  
 25 ATTRIBUTABLE TO THEIR RESPECTIVE CO-OPERATIVE APARTMENT UNITS OR MOBILE  
 26 HOMES, AND SHALL SUBMIT THE SAME TO THE STATE BOARD WITHIN THIRTY DAYS  
 27 AFTER THE COMPLETION OF THE FINAL ASSESSMENT ROLL. SUCH LIST OR DATA  
 28 FILE SHALL BE PREPARED IN SUCH FORM AND MANNER AS MAY BE PRESCRIBED BY  
 29 THE STATE BOARD OF REAL PROPERTY SERVICES.

30 5. CORRECTION OF AN INCORRECT ENTRY. AN INCORRECT ENTRY ON AN ASSESS-  
 31 MENT ROLL OF A TOWN OF SOUTHAMPTON REAL PROPERTY TAX EXEMPTION MAY BE  
 32 CORRECTED IN THE MANNER PROVIDED BY LAW FOR THE CORRECTION OF AN INCOR-  
 33 RECT ENTRY OF THE STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED  
 34 TWENTY-FIVE OF THIS TITLE. A DENIAL OF A TOWN OF SOUTHAMPTON REAL PROP-  
 35 erty tax exemption shall be subject to administrative and judicial  
 36 review in the manner provided by law for the review of assessments.

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

39 S 2. This act shall take effect immediately.