

STATE OF NEW YORK

2053

2017-2018 Regular Sessions

IN ASSEMBLY

January 17, 2017

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

AN ACT to amend the real property tax law, in relation to a STAR
exemption for certain senior citizens who reside with a related prop-
erty owner

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. Section 425 of the real property tax law is amended by
2 adding a new subdivision 4-b to read as follows:

3 4-b. Senior citizens that reside with a non-spouse relative. (a)
4 Notwithstanding the property ownership requirements provided by para-
5 graph (a) of subdivision two, subdivision three, and paragraph (a) of
6 subdivision four of this section, when property that receives a basic
7 STAR exemption or an enhanced STAR exemption pursuant to subdivision two
8 or three of this section serves as the primary residence for both a
9 person who is at least sixty-five years of age on the date specified in
10 paragraph (a) of subdivision four of this section and a relative who is
11 (i) within the third degree of consanguinity or affinity to such person,
12 (ii) not the spouse of such person, and (iii) the owner of such proper-
13 ty, such property shall be eligible for a pro-rated STAR exemption, as
14 computed pursuant to paragraph (c) of this subdivision and subject to
15 the limitation prescribed by paragraph (d) of this subdivision, that is
16 in addition to the basic STAR exemption or enhanced STAR exemption
17 available for such property pursuant to this section, provided, however,
18 that the sum of the exemptions approved for such property pursuant to
19 this section shall not exceed such property's assessed value.

20 (b) Eligibility requirements. (i) For the pro-rated exemption based on
21 the basic STAR exemption, the property must (A) serve as the primary
22 residence for a person who is at least sixty-five years of age on the
23 date specified in paragraph (a) of subdivision four of this section, (B)
24 have served as the primary residence for such person for at least six

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

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1 months prior to the first day of January of the year for which the
2 exemption is sought, (C) be owned by a non-spouse relative of such
3 person who is within the third degree of consanguinity or affinity to
4 such person, (D) serve as the primary residence of the related owner,
5 (E) currently receive a basic STAR exemption or an enhanced STAR
6 exemption, and (F) satisfy the criteria of subdivision three of this
7 section, provided that the determination regarding whether the income
8 criteria prescribed by paragraph (b-1) of subdivision three of this
9 section are satisfied shall solely be based upon the income of such
10 person who is at least sixty-five years of age and his or her spouse if
11 the property serves as such spouse's primary residence.

12 (ii) For the pro-rated STAR exemption based on the enhanced STAR
13 exemption, the property must (A) serve as the primary residence for a
14 person who is at least sixty-five years of age on the date specified in
15 paragraph (a) of subdivision four of this section, (B) have served as
16 the primary residence for such person for at least six months prior to
17 the first day of January of the year for which the exemption is sought,
18 (C) be owned by a non-spouse relative of such person who is within the
19 third degree of consanguinity or affinity to such person, (D) serve as
20 the primary residence of the related owner, (E) currently receive a
21 basic STAR exemption or an enhanced STAR exemption, (F) satisfy the
22 criteria of subdivision three of this section as modified by subpara-
23 graph (i) of this paragraph, and (G) satisfy the criteria of subdivision
24 four of this section, provided that the determination regarding whether
25 the income criteria prescribed by paragraph (b) of subdivision four are
26 satisfied shall solely be based upon the income of such person who is at
27 least sixty-five years of age and his or her spouse if such spouse is at
28 least sixty-two years of age as of the date specified in subdivision
29 four of this section and the property serves as such spouse's primary
30 residence.

31 (c) Computation of exemption amount. Subject to the limitation
32 prescribed in paragraph (d) of this subdivision, a pro-rated STAR
33 exemption shall be computed for each person who is at least sixty-five
34 years of age on the date specified in paragraph (a) of subdivision four
35 of this section and who meets the requirements of paragraph (b) of this
36 subdivision as follows: multiply the basic STAR exemption or enhanced
37 STAR exemption that would be granted to the property if paragraph (b) of
38 this subdivision provided the eligibility criteria for such exemption,
39 by twenty-five percent and multiply that product by a fraction, the
40 numerator of which is one, in the case of a person who is at least
41 sixty-five years of age who does not reside with his or her spouse, if
42 any, or two, in the case of a person who is at least sixty-five years of
43 age who does reside with his or her spouse, and the denominator of which
44 is the sum of the numerator plus the total number of owners and their
45 spouses for whom the property serves as their primary residence.

46 (d) Limitation. When more than one person meets the eligibility
47 requirements prescribed by paragraph (b) of this subdivision, the pro-
48 rated STAR exemption computed pursuant to paragraph (c) of this subdivi-
49 sion shall be limited as follows:

50 (i) when the aggregate of the numerators of the fraction or fractions
51 used in the computation pursuant to paragraph (c) of this subdivision is
52 two or less, the amount of the pro-rated STAR exemption shall be the sum
53 of the exemption amounts computed pursuant to paragraph (c) of this
54 subdivision.

55 (ii) when the aggregate of the numerators of each fraction used in the
56 computation pursuant to paragraph (c) of this subdivision is more than

1 two, the amount of the pro-rated STAR exemption shall equal the amount
2 computed as follows: (A) divide the sum of the exemption amounts
3 computed pursuant to paragraph (c) of this subdivision by the aggregate
4 of such numerators, and (B) multiply the amount computed pursuant to
5 clause (A) of this subparagraph by the number two.

6 (e) Death of a person who is at least sixty-five years of age. In the
7 case of an exemption granted pursuant to this subdivision for a person
8 who resides with his or her spouse and such spouse has not attained the
9 age of sixty-five years by the date prescribed in paragraph (a) of
10 subdivision four of this section, upon the death of the person who
11 satisfied the eligibility criteria of this subdivision, if such surviv-
12 ing spouse is at least sixty-two years of age by the date prescribed in
13 paragraph (a) of subdivision four of this section, such spouse shall be
14 deemed to be at least sixty-five years of age by the date prescribed in
15 paragraph (a) of subdivision four of this section for purposes of satis-
16 fying the eligibility criteria prescribed by paragraph (b) of this
17 subdivision.

18 (f) Notwithstanding any provision of law to the contrary, application
19 for an exemption pursuant to this subdivision shall be made on an annual
20 basis in accordance with the application procedures prescribed in this
21 section; provided, however, that the application shall be jointly filed
22 by all of the property owners who primarily reside on the property and
23 the senior citizens who meet the eligibility criteria prescribed by
24 paragraph (b) of this subdivision.

25 (g) Except as provided in this subdivision, or as inconsistent with
26 the purposes of this subdivision, all other provisions of this section
27 shall be applicable to the pro-rated STAR exemption provided by this
28 subdivision.

29 § 2. This act shall take effect on the first of January next succeed-
30 ing the date on which it shall have become a law.