STATE OF NEW YORK

6057

2017-2018 Regular Sessions

IN SENATE

May 10, 2017

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Cities

AN ACT to amend the real property tax law, in relation to providing certain elderly individuals with an exemption from increases in water rates

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 467-aa to read as follows:
- § 467-aa. Water rate freeze in a city with a population of one million or more. 1. Definitions. As used in this section:
- 5 (a) "qualified resident" means a person who is at least sixty-two
 6 years of age and has had a total household income of less than fifty
 7 thousand dollars for two consecutive income tax years beginning in two
 8 thousand fifteen, as verified by the New York city department of
 9 finance;
- 10 (b) "exemption" means the exemption to future water rate increases
 11 provided in subdivision two of this section; and
- provided in subdivision two of this section; and

 (c) "primary domicile" means real property owned by one or more

 persons, each of whom is sixty-five years of age or over, or real prop-
- 14 erty owned by husband and wife or by siblings, one of whom is sixty-five
- 15 years of age or over, or real property owned by one or more persons,
- 16 some of whom qualify under this section and the others of whom qualify
- 17 under section four hundred fifty-nine-c of this title. For the purposes
- 18 of this section, sibling shall mean a brother or a sister, whether
- 19 related through half blood, whole blood or adoption.
- 20 <u>2. Exemption. A qualified resident of a city with a population of one</u> 21 <u>million or more shall be eligible for an exemption to any future water</u>
- 22 rate increases at the primary dwelling of such individual; provided,
- 23 however, that no individual shall be eligible for the exemption at more
- 24 than one dwelling unit.

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

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3. Temporary suspension of exemption. The exemption may be suspended for no more than one calendar year in the event of a drought or extraordinary catastrophic environmental event as determined jointly by the commissioner of environmental conservation and the commissioner of the department of environmental protection of the city of New York.

- 4. Eligibility. An individual's enrollment in the senior citizen homeowner exemption provided in section 11-245.3 of the administrative code of the city of New York or the exemption for persons with disabilities provided in section 11-245.4 of the administrative code of the city of New York shall not preclude an otherwise qualified resident from eligibility for the exemption provided in this section.
- 5. Preemption. The provisions of this section shall exclusively govern
 the exemption established in subdivision two of this section notwithstanding the provisions of any other law to the contrary; and further,
 no local law shall be enacted which shall purport to expand or curtail
 the exemption established herein.
 - § 2. This act shall take effect immediately.