

# STATE OF NEW YORK

8406

## IN SENATE

May 4, 2018

Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to establishing the senior real property school tax elimination

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 431 to read as follows:

3 § 431. Senior real property school tax elimination. 1. For the  
4 purposes of this section "Qualifying real property" shall be residential  
5 real property owned and occupied by one or more persons, each of whom is  
6 seventy years of age or over on or before the taxable status date of  
7 such taxable year and meets each of the requirements for the enhanced  
8 exemption for senior citizens set forth in section four hundred twenty-  
9 five of this article, or residential real property owned and occupied by  
10 husband and wife, one of whom is seventy years of age or over and meets  
11 each of the requirements for the enhanced exemption for senior citizens  
12 set forth in section four hundred twenty-five of this article, shall be  
13 eligible for the real property school tax elimination set forth in this  
14 section, provided the school district, after public hearing, adopts a  
15 resolution providing therefor.

16 2. Any person eligible for the real property school tax elimination  
17 shall apply annually for such reduced rate. Such application shall be  
18 made in a manner and form determined by the state board and shall  
19 require proof of the applicant's age. Such application shall be filed  
20 with the department of taxation and finance on or before the taxable  
21 status date for such district.

22 3. The school property tax on a qualifying real property shall be  
23 reduced by a percentage when at least one of the owners of such qualify-  
24 ing real property is seventy years of age or over by the following sche-  
25 dule:

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

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| <p>1 <u>If at least one of the</u><br/> 2 <u>owners attains the following age on or</u><br/> 3 <u>before the taxable status date:</u></p> | <p><u>The reduction in the school</u><br/> <u>property tax shall be:</u></p> |
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| <p>4 <u>Age Seventy;</u><br/> 5 <u>Age Seventy-one;</u><br/> 6 <u>Age Seventy-two;</u><br/> 7 <u>Age Seventy-three;</u><br/> 8 <u>Age Seventy-four;</u><br/> 9 <u>Age Seventy-five;</u><br/> 10 <u>Age Seventy-six;</u><br/> 11 <u>Age Seventy-seven;</u><br/> 12 <u>Age Seventy-eight;</u><br/> 13 <u>Age Seventy-nine and above;</u></p> | <p><u>Ten percent</u><br/> <u>Twenty percent</u><br/> <u>Thirty percent</u><br/> <u>Forty percent</u><br/> <u>Fifty percent</u><br/> <u>Sixty percent</u><br/> <u>Seventy percent</u><br/> <u>Eighty percent</u><br/> <u>Ninety percent</u><br/> <u>One hundred percent</u></p> |
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14 4. Every school district shall notify, or cause to be notified, each  
15 person owning residential real property in the school district of the  
16 provisions of this section. The provisions of this subdivision may be  
17 met by a notice sent to such persons in substantially the following  
18 form: "Residential real property owned by persons seventy years of age  
19 or older may be eligible for reduced school property tax. To receive  
20 such reduction, eligible owners of qualifying property must file an  
21 application with the department of taxation and finance on or before the  
22 applicable taxable status date. For further information, please contact  
23 your local assessor."

24 5. A school district which provides a real property tax reduction for  
25 persons seventy years of age or over pursuant to this section and that  
26 has met the requirements of section two thousand twenty-three-b of the  
27 education law shall be eligible for reimbursement by the department of  
28 education, as approved by the commissioner of education, in consultation  
29 with the commissioner of taxation and finance, for one hundred percent  
30 of the direct cost to such school district resulting from the implemen-  
31 tation of this section. Such direct cost shall be calculated pursuant to  
32 regulations of the commissioner of education, in consultation with the  
33 commissioner of taxation and finance. A claim for such reimbursement  
34 shall be made by such school district in a manner and form prescribed by  
35 the commissioner of education.

36 § 2. This act shall take effect on the first of January 2021 and shall  
37 apply to assessment rolls prepared on the basis of taxable status dates  
38 occurring on or after such date.