

# STATE OF NEW YORK

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8732

## IN SENATE

April 5, 2022

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Introduced by Sen. BOYLE -- read twice and ordered printed, and when printed to be committed to the Committee on Housing, Construction and Community Development

AN ACT to amend the real property tax law, in relation to raising the income cap for senior citizens applying for the enhanced STAR property tax exemption

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

1 Section 1. Subparagraph (i) of paragraph (b) of subdivision 4 of  
2 section 425 of the real property tax law is amended by adding a new  
3 clause (B-1) to read as follows:

4 (B-1) For final assessment rolls to be completed in two thousand twen-  
5 ty-two, eligibility for the exemption shall be based upon income for the  
6 income tax year immediately preceding the date of making application for  
7 the exemption, and the income standard shall be one hundred thousand  
8 dollars.

9 § 2. This act shall take effect immediately and shall apply to all tax  
10 years commencing on or after it shall have become a law.

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

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