

# STATE OF NEW YORK

7160

2021-2022 Regular Sessions

## IN ASSEMBLY

April 23, 2021

Introduced by M. of A. ENGLEBRIGHT, MONTESANO, BENEDETTO, ABBATE, PAULIN, GRIFFIN -- Multi-Sponsored by -- M. of A. GUNTHER, LUPARDO, McDONOUGH, RA, RAMOS, THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to establishing a capped real property school tax rate for persons seventy years of age or older who meet the eligibility requirements for the enhanced STAR exemption

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. Persons seventy years of age or over; capped real property  
4 school tax rate. 1. (a) Residential real property owned and occupied by  
5 one or more persons, each of whom is seventy years of age or over and  
6 meets each of the requirements for the enhanced exemption for senior  
7 citizens set forth in section four hundred twenty-five of this title, or  
8 residential real property owned and occupied by husband and wife, one of  
9 whom is seventy years of age or over and meets each of the requirements  
10 for the enhanced exemption for senior citizens set forth in section four  
11 hundred twenty-five of this title, shall be eligible for the capped real  
12 property school tax rate set forth in this section, provided the school  
13 district, after public hearing, adopts a resolution providing therefor.

14 (b) For purposes of this section, the term "capped real property  
15 school tax rate" shall mean the lower of:

16 (i) the real property school tax rate established on the taxable  
17 status date next succeeding the date on which an eligible person attains  
18 the age of seventy years; or

19 (ii) the real property school tax rate established on any taxable  
20 status date subsequent to the date on which an eligible person attains

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

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1 the age of seventy years, which is lower than the real property school  
2 tax rate established pursuant to subparagraph (i) of this paragraph.

3 (c) The capped real property school tax rate shall be determined annu-  
4 ally for each eligible person seventy years of age or older in accord-  
5 ance with the provisions of paragraphs (a) and (b) of this subdivision.

6 2. Any person eligible for the capped real property school tax rate  
7 shall apply annually for such capped rate. Such application shall be  
8 made in a manner and form determined by the state board and shall  
9 require proof of the applicant's age. Such application shall be filed  
10 with the local assessor on or before the taxable status date for such  
11 district.

12 3. Every school district shall notify, or cause to be notified, each  
13 person owning residential real property in the school district of the  
14 provisions of this section. The provisions of this subdivision may be  
15 met by a notice sent to such persons in substantially the following  
16 form: "Residential real property owned by persons seventy years of age  
17 or older may be eligible for a capped real property school tax rate. To  
18 receive such capped rate, eligible owners of qualifying property must  
19 file an application with their local assessor on or before the applica-  
20 ble taxable status date. For further information, please contact your  
21 local assessor."

22 4. A school district which provides a capped real property school tax  
23 rate for persons seventy years of age or over pursuant to this section  
24 shall be eligible for reimbursement by the department of education, as  
25 approved by the commissioner of education, in consultation with the  
26 commissioner of taxation and finance, for one hundred percent of the  
27 direct cost to such school district resulting from the implementation of  
28 this section. Such direct cost shall be calculated pursuant to regu-  
29 lations of the commissioner of education, in consultation with the  
30 commissioner of taxation and finance. A claim for such reimbursement  
31 shall be made by such school district in a manner and form prescribed by  
32 the commissioner of education.

33 § 2. This act shall take effect on the first of January next succeed-  
34 ing the date on which it shall have become a law and shall apply to  
35 assessment rolls prepared on the basis of taxable status dates occurring  
36 on or after such date.