

STATE OF NEW YORK

4980

2021-2022 Regular Sessions

IN SENATE

February 22, 2021

Introduced by Sen. LANZA -- 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 eligibility for the disabled homeowners' exemption for a surviving spouse of a deceased person with a disability

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

1 Section 1. Paragraph (a) of subdivision 1 of section 459-c of the real
2 property tax law, as amended by chapter 348 of the laws of 2007, is
3 amended to read as follows:

4 (a) (i) Real property owned by one or more persons with disabilities,
5 or real property owned by a husband, wife, or both, or by siblings, at
6 least one of whom has a disability, or real property owned by one or
7 more persons, some of whom qualify under this section and the others of
8 whom qualify under section four hundred sixty-seven of this title, and
9 whose income, as hereafter defined, is limited by reason of such disa-
10 bility, shall be exempt from taxation by any municipal corporation in
11 which located to the extent of fifty per centum of the assessed valu-
12 ation thereof as hereinafter provided. After a public hearing, the
13 governing board of a county, city, town or village may adopt a local law
14 and a school district, other than a school district subject to article
15 fifty-two of the education law, may adopt a resolution to grant the
16 exemption authorized pursuant to this section. (ii) Notwithstanding the
17 provisions of this section or any other provision of law, rule or regu-
18 lation, if a person is eligible for the exemption set forth in subpara-
19 graph (i) of this paragraph and predeceases his or her spouse, such
20 surviving spouse shall be eligible for such exemption; provided, that
21 the surviving spouse satisfies all other requirements set forth in this
22 section.

23 § 2. This act shall take effect immediately and shall apply to the
24 taxable year of 2021 and thereafter.

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

LBD06855-01-1