

STATE OF NEW YORK

2395

2023-2024 Regular Sessions

IN ASSEMBLY

January 26, 2023

Introduced by M. of A. ANGELINO, BRABENEC, DeSTEFANO, LEMONDES, McDO-
NOUGH, MIKULIN, MILLER, MORINELLO -- read once and referred to the
Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to extending the
enhanced STAR exemption to the disabled surviving spouse of a previ-
ously qualifying individual

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

Section 1. Subparagraph (iii) of paragraph (a) of subdivision 4 of
section 425 of the real property tax law, as added by section 4 of part
A of chapter 405 of the laws of 1999, is amended to read as follows:

(iii) In the case of property owned by husband and wife, one of whom
is sixty-five years of age or over, the exemption, once granted, shall
not be rescinded solely because of the death of the older spouse so long
as the surviving spouse is at least sixty-two years of age or is phys-
ically disabled as of the date specified in this paragraph. To qualify
as physically disabled for the purposes of this subparagraph, an indi-
vidual shall submit to the department a certified statement from a
physician licensed to practice in the state on a form prescribed and
made available by the commissioner which states that the individual has
a permanent physical impairment which substantially limits one or more
of such individual's major life activities, except that an individual
who has obtained a certificate from the state commission for the visual-
ly handicapped stating that such individual is legally blind may submit
such certificate in lieu of a physician's certified statement. The other
requirements of this subdivision must still be met for the enhanced
exemption to be granted to a surviving spouse under this subparagraph.

§ 2. This act shall take effect immediately and shall apply to the
administration of the enhanced STAR exemption beginning with the
2023-2024 school year.

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

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