STATE OF NEW YORK

5346--A

2023-2024 Regular Sessions

IN ASSEMBLY

March 7, 2023

Introduced by M. of A. SANTABARBARA, STECK -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT providing for a taxpayer assistance authorization for households in the county of Schenectady

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

Section 1. Taxpayer assistance authorization for the county of Schenectady. 1. Generally. a. Notwithstanding any provision of any general, special or local law to the contrary, the county of Schenectady is hereby authorized and empowered to adopt and amend local laws in accordance with this section to grant a taxpayer assistance payment to all eligible households within the geographic limits of the county for the county fiscal year 2023 in an amount not to exceed two hundred fifty dollars. No such local law may be adopted unless, as originally adopted, it authorizes such payment to be made in accordance with this section. Any payment authorized by local law in accordance with this section shall be paid in the county fiscal year in which this authorization is granted.

b. Such tax assistance payment shall be paid to a property owner within the geographic limits of the county of Schenectady with a qualifying STAR exemption authorized by section 425 of the real property tax law or the school tax relief credit authorized by subsection (eee) of section 606 of the tax law.

2. Eligibility requirements. a. To qualify for the rebate pursuant to subdivision one of this section the resident must have lived within the county of Schenectady and been an owner of real property with a qualifying STAR exemption authorized by section 425 of the real property tax law or the school tax relief credit authorized by subsection (eee) of section 606 of the tax law on December 31, 2022.

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

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b. The recipient of such tax assistance payment shall not be in arrears in the payment of taxes, charges or assessments due and owing to the county.

§ 2. This act shall take effect immediately.