STATE OF NEW YORK

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5607

2023-2024 Regular Sessions

IN SENATE

March 8, 2023
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Introduced by Sen. BRESLIN -- read twice and ordered printed, and when
    printed to be committed to the Committee on Local Government

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:

 1   Section 1. Taxpayer assistance authorization for the county of Sche-
 2 nectady. 1. Generally. a. Notwithstanding any provision of any general,
 3 special or local law to the contrary, the county of Schenectady is here-
 4 by authorized and empowered to adopt and amend local laws in accordance
 5 with this section to grant a taxpayer assistance payment to all eligible
 6 households within the geographic limits of the county for the county
 7 fiscal year 2023 in an amount not to exceed two hundred fifty dollars.
 8 No such local law may be adopted unless, as originally adopted, it
 9 authorizes such payment to be made in accordance with this section. Any
10 payment authorized by local law in accordance with this section shall be
11 paid in the county fiscal year in which this authorization is granted.
12   b. Such tax assistance payment shall be paid to a property owner with-
13 in the geographic limits of the county of Schenectady who has a qualify-
14 ing basic STAR or enhanced STAR exemption on his or her property under
15 section 425 of the real property tax law.
16   2. Eligibility requirements. a. To qualify for the rebate pursuant to
17 subdivision one of this section the resident must have lived within the
18 county of Schenectady and been an owner with a qualifying basic STAR or
19 enhanced STAR exemption on December 31, 2022.
20   b. The recipient of such tax assistance payment shall not be in
21 arrears in the payment of taxes, charges or assessments due and owing to
22 the county.
23   § 2. This act shall take effect immediately.

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