



NEW YORK STATE SENATOR

Elaine Phillips

Senator Phillips Introduces Legislation Providing Property Tax Parity For Nassau County Seniors & Disabled

ELAINE PHILLIPS August 3, 2018

Senator Elaine Phillips announced today that she has introduced legislation, S.9146, which would provide property tax parity for Nassau County senior citizens and individuals with disabilities.

“Long Island has one of the highest cost of living indexes in both the state and the entire country. A huge part of that equation is the high cost of housing which severely impacts seniors and those with disabilities living on a fixed income,” Senator Phillips said. “By boosting income eligibility levels for the Senior Citizen Homeowners' Exemption (SCHE), and the Disabled Home owners' Exemption (DHE) we are providing an avenue to allow more individuals to remain in their homes and not be faced with exorbitant property taxes. I am proud to sponsor this legislation and will work to see it is enacted into state law.”

Last month, Senator Phillips joined with Floral Park senior citizens, Hempstead Receiver of Taxes Don Clavin and Nassau County Legislature Presiding Officer Richard Nicoletto to demand that Nassau homeowners be granted the same income eligibility levels for senior citizen property tax exemptions homeowners in New York City, which were recently increased under a new law.

“Owning a home on Long Island is expensive, especially for senior citizens and people with disabilities, many of whom are living on a fixed income,” Town of Hempstead Receiver of Taxes Donald Clavin said. “It’s only right that our Nassau homeowners get the same level of property tax relief as our neighbors in New York City are enjoying. Accordingly, I want to thank Senator Elaine Phillips for sponsoring legislation that would ‘level the playing field’ for our mature residents by increasing the income eligibility levels for the Senior Citizens Property Tax Exemption in Nassau County.”

The newly approved law boosts income eligibility levels for New York City seniors and persons with disabilities who seek an exemption by as much as 72.4 percent. For example, the pre-existing income ceiling of \$29,000 for a full 50 percent exemption (the highest exemption level) is raised to \$50,000 under the law. In addition, the maximum income level that a New York City senior may achieve and still be eligible for an exemption has been increased to \$58,399 from \$37,399.

Prior to the newly minted legislation that boosted income limits for NYC’s seniors, the City’s income eligibility limits were identical to those that are applicable to Long Island property owners. The law (Chapter 131 of the RPTL), which was signed into effect by the Governor on July 25, 2017, provides for the City of New York to “opt in.” Before the passage of the new law, the Senior Citizen Property Tax Exemption income eligibility limits for New York City included a maximum adjusted gross income of \$37,399, which provided a 5 percent exemption. Those with an adjusted gross income of \$29,000 or less qualified for a 50 percent exemption. And, the law provided for eight incremental income levels between the base and the maximum eligibility amounts, each carrying a graduated exemption percentage based on income.

The following table details the previous income/exemption amounts for New York City homeowners (these amounts remain in force for Long Island and the rest of New York State):

Income	Exemption
\$29,000 or LESS	50 percent
\$29,001 to \$29,999	45 percent
\$30,000 to \$30,999	40 percent
\$31,000 to \$31,999	35 percent
\$32,000 to \$32,899	30 percent
\$32,900 to \$33,799	25 percent
\$33,800 to \$34,699	20 percent
\$34,700 to \$35,599	15 percent
\$35,600 to \$36,499	10 percent
\$36,500 to \$37,399	5 percent

New York City's income/exemption amounts under the newly adopted state legislation have risen to the following levels:

Income	Exemption
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\$50,000 or LESS	50 percent
\$50,001 to \$50,999	45 percent
\$51,000 to \$51,999	40 percent
\$52,000 to \$52,999	35 percent
\$53,000 to \$53,899	30 percent
\$53,900 to \$54,799	25 percent
\$54,800 to \$55,699	20 percent
\$55,700 to \$56,599	15 percent
\$56,600 to \$57,499	10 percent
\$57,500 to \$58,399	5 percent

The measure is now pending in the Senate Committee on Rules.