

1525

2009-2010 Regular Sessions

I N   S E N A T E

February 2, 2009

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Introduced by Sen. MORAHAN -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to authorizing certain exemptions from school district real property for veterans

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Subparagraphs (i) and (ii) of paragraph (d) of subdivision  
2     2 of section 458-a of the real property tax law, subparagraph (i) as  
3     added by chapter 525 of the laws of 1984 and subparagraph (ii) as  
4     amended by chapter 256 of the laws of 2005, are amended to read as  
5     follows:  
6     (i) The exemption from taxation provided by this subdivision shall be  
7     applicable to county, city, town [and], village AND SCHOOL DISTRICT  
8     taxation[, but shall not be applicable to taxes levied for school  
9     purposes] IF THE GOVERNING BODY OF THE SCHOOL DISTRICT IN WHICH THE  
10    PROPERTY IS LOCATED, AFTER PUBLIC HEARINGS, ADOPTS A RESOLUTION PROVID-  
11    ING SUCH EXEMPTION, THE PROCEDURE FOR SUCH HEARING AND RESOLUTION SHALL  
12    BE CONDUCTED SEPARATELY FROM THE PROCEDURE FOR ANY HEARING AND LOCAL LAW  
13    OR RESOLUTION CONDUCTED PURSUANT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH,  
14    SUBDIVISION FOUR, PARAGRAPH (D) OF SUBDIVISION SIX AND PARAGRAPH (B) OF  
15    SUBDIVISION SEVEN OF THIS SECTION.  
16    (ii) Each county, city, town [or], village OR SCHOOL DISTRICT may  
17    adopt a local law to reduce the maximum exemption allowable in para-  
18    graphs (a), (b) and (c) of this subdivision to nine thousand dollars,  
19    six thousand dollars and thirty thousand dollars, respectively, or six  
20    thousand dollars, four thousand dollars and twenty thousand dollars,  
21    respectively. Each county, city, town, [or] village OR SCHOOL DISTRICT  
22    is also authorized to adopt a local law to increase the maximum  
23    exemption allowable in paragraphs (a), (b) and (c) of this subdivision  
24    to fifteen thousand dollars, ten thousand dollars and fifty thousand

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

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1 dollars, respectively; eighteen thousand dollars, twelve thousand  
2 dollars and sixty thousand dollars, respectively; twenty-one thousand  
3 dollars, fourteen thousand dollars, and seventy thousand dollars,  
4 respectively; twenty-four thousand dollars, sixteen thousand dollars,  
5 and eighty thousand dollars, respectively; twenty-seven thousand  
6 dollars, eighteen thousand dollars, and ninety thousand dollars, respec-  
7 tively; thirty thousand dollars, twenty thousand dollars, and one  
8 hundred thousand dollars, respectively; thirty-three thousand dollars,  
9 twenty-two thousand dollars, and one hundred ten thousand dollars,  
10 respectively; thirty-six thousand dollars, twenty-four thousand dollars,  
11 and one hundred twenty thousand dollars, respectively. In addition, a  
12 county, city, town [or], village OR SCHOOL DISTRICT which is a "high-ap-  
13 preciation municipality" as defined in this subparagraph is authorized  
14 to adopt a local law to increase the maximum exemption allowable in  
15 paragraphs (a), (b) and (c) of this subdivision to thirty-nine thousand  
16 dollars, twenty-six thousand dollars, and one hundred thirty thousand  
17 dollars, respectively; forty-two thousand dollars, twenty-eight thousand  
18 dollars, and one hundred forty thousand dollars, respectively; forty-  
19 five thousand dollars, thirty thousand dollars and one hundred fifty  
20 thousand dollars, respectively; forty-eight thousand dollars, thirty-two  
21 thousand dollars and one hundred sixty thousand dollars, respectively;  
22 fifty-one thousand dollars, thirty-four thousand dollars and one hundred  
23 seventy thousand dollars, respectively; fifty-four thousand dollars,  
24 thirty-six thousand dollars and one hundred eighty thousand dollars,  
25 respectively. For purposes of this subparagraph, a "high-appreciation  
26 municipality" means: (A) a special assessing unit that is a city, (B) a  
27 county for which the state board has established a sales price differen-  
28 tial factor for purposes of the STAR exemption authorized by section  
29 four hundred twenty-five of this title in three consecutive years, and  
30 (C) a city, town [or], village OR SCHOOL DISTRICT which is wholly or  
31 partly located within such a county.

32 S 2. Paragraph (b) of subdivision 7 of section 458-a of the real prop-  
33 erty tax law, as added by chapter 326 of the laws of 2000, is amended to  
34 read as follows:

35 (b) A county, city, town, [or] village OR SCHOOL DISTRICT may adopt a  
36 local law to include a Gold Star Parent within the definition of "quali-  
37 fied owner", as provided in paragraph (c) of subdivision one of this  
38 section, and to include property owned by a Gold Star Parent within the  
39 definition of "qualifying residential real property" as provided in  
40 paragraph (d) of subdivision one of this section, provided that such  
41 property shall be the primary residence of the Gold Star Parent.

42 S 3. This act shall take effect immediately.