

S T A T E   O F   N E W   Y O R K

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S. 5597--A

A. 8186--A

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

June 6, 2011

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IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs -- recommitted to the Committee on Veterans, Homeland Security and Military Affairs in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- Introduced by M. of A. THIELE, LOSQUADRO -- read once and referred to the Committee on Veterans' Affairs -- recommitted to the Committee on Veterans' Affairs in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to exemptions available to veterans

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

1     Section 1. Subparagraph (ii) of paragraph (d) of subdivision 2 of  
2     section 458-a of the real property tax law, as amended by chapter 256 of  
3     the laws of 2005 and as further amended by section 1 of part W of chap-  
4     ter 56 of the laws of 2010, is amended to read as follows:  
5     (ii) Each county, city, town or village may adopt a local law to  
6     reduce the maximum exemption allowable in paragraphs (a), (b) and (c) of  
7     this subdivision to nine thousand dollars, six thousand dollars and  
8     thirty thousand dollars, respectively, or six thousand dollars, four  
9     thousand dollars and twenty thousand dollars, respectively. Each county,  
10    city, town, or village is also authorized to adopt a local law to  
11    increase the maximum exemption allowable in paragraphs (a), (b) and (c)  
12    of this subdivision to fifteen thousand dollars, ten thousand dollars  
13    and fifty thousand dollars, respectively; eighteen thousand dollars,  
14    twelve thousand dollars and sixty thousand dollars, respectively; twen-  
15    ty-one thousand dollars, fourteen thousand dollars, and seventy thousand  
16    dollars, respectively; twenty-four thousand dollars, sixteen thousand  
17    dollars, and eighty thousand dollars, respectively; twenty-seven thou-  
18    sand dollars, eighteen thousand dollars, and ninety thousand dollars,

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

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1 respectively; thirty thousand dollars, twenty thousand dollars, and one  
2 hundred thousand dollars, respectively; thirty-three thousand dollars,  
3 twenty-two thousand dollars, and one hundred ten thousand dollars,  
4 respectively; thirty-six thousand dollars, twenty-four thousand dollars,  
5 and one hundred twenty thousand dollars, respectively. In addition, a  
6 county, city, town or village which is a "high-appreciation municipi-  
7 pality" as defined in this subparagraph is authorized to adopt a local  
8 law to increase the maximum exemption allowable in paragraphs (a), (b)  
9 and (c) of this subdivision to thirty-nine thousand dollars, twenty-six  
10 thousand dollars, and one hundred thirty thousand dollars, respectively;  
11 forty-two thousand dollars, twenty-eight thousand dollars, and one  
12 hundred forty thousand dollars, respectively; forty-five thousand  
13 dollars, thirty thousand dollars and one hundred fifty thousand dollars,  
14 respectively; forty-eight thousand dollars, thirty-two thousand dollars  
15 and one hundred sixty thousand dollars, respectively; fifty-one thousand  
16 dollars, thirty-four thousand dollars and one hundred seventy thousand  
17 dollars, respectively; fifty-four thousand dollars, thirty-six thousand  
18 dollars and one hundred eighty thousand dollars, respectively;  
19 FIFTY-SEVEN THOUSAND DOLLARS, THIRTY-EIGHT THOUSAND DOLLARS AND ONE  
20 HUNDRED NINETY THOUSAND DOLLARS, RESPECTIVELY; SIXTY THOUSAND DOLLARS,  
21 FORTY THOUSAND DOLLARS AND TWO HUNDRED THOUSAND DOLLARS, RESPECTIVELY;  
22 SIXTY-THREE THOUSAND DOLLARS, FORTY-TWO THOUSAND DOLLARS AND TWO HUNDRED  
23 TEN THOUSAND DOLLARS, RESPECTIVELY; SIXTY-SIX THOUSAND DOLLARS,  
24 FORTY-FOUR THOUSAND DOLLARS AND TWO HUNDRED TWENTY THOUSAND DOLLARS,  
25 RESPECTIVELY; SIXTY-NINE THOUSAND DOLLARS, FORTY-SIX THOUSAND DOLLARS  
26 AND TWO HUNDRED THIRTY THOUSAND DOLLARS, RESPECTIVELY; SEVENTY-TWO THOU-  
27 SAND DOLLARS, FORTY-EIGHT THOUSAND DOLLARS AND TWO HUNDRED FORTY THOU-  
28 SAND DOLLARS, RESPECTIVELY; SEVENTY-FIVE THOUSAND DOLLARS, FIFTY THOU-  
29 SAND DOLLARS AND TWO HUNDRED FIFTY THOUSAND DOLLARS, RESPECTIVELY. For  
30 purposes of this subparagraph, a "high-appreciation municipality" means:  
31 (A) a special assessing unit that is a city, (B) a county for which the  
32 commissioner has established a sales price differential factor for  
33 purposes of the STAR exemption authorized by section four hundred twenty-  
34 five of this title in three consecutive years, and (C) a city, town  
35 or village which is wholly or partly located within such a county.

36 S 2. Subparagraph (iii) of paragraph (c) of subdivision 2 of section  
37 458-b of the real property tax law, as amended by chapter 235 of the  
38 laws of 2009 and as further amended by section 1 of part W of chapter 56  
39 of the laws of 2010, is amended to read as follows:

40 (iii) The exemption provided by paragraph (a) of this subdivision  
41 shall be granted for a period of ten years. The commencement of such ten  
42 year period shall be governed pursuant to this subparagraph. Where a  
43 qualified owner owns qualifying residential real property on the effec-  
44 tive date of the local law providing for such exemption, such ten year  
45 period shall be measured from the assessment roll prepared pursuant to  
46 the first taxable status date occurring on or after the effective date  
47 of the local law providing for such exemption. Where a qualified owner  
48 does not own qualifying residential real property on the effective date  
49 of the local law providing for such exemption, such ten year period  
50 shall be measured from the assessment roll prepared pursuant to the  
51 first taxable status date occurring at least sixty days after the date  
52 of purchase of qualifying residential real property; provided, however,  
53 that should the veteran apply for and be granted an exemption on the  
54 assessment roll prepared pursuant to a taxable status date occurring  
55 within sixty days after the date of purchase of residential real proper-  
56 ty, such ten year period shall be measured from the first assessment

1 roll in which the exemption occurs. If, before the expiration of such  
2 ten year period, such exempt property is sold and replaced with other  
3 residential real property, such exemption may be granted pursuant to  
4 this subdivision for the unexpired portion of the ten year exemption  
5 period. Each county, city, town or village may adopt a local law to  
6 reduce the maximum exemption allowable in paragraphs (a) and (b) of this  
7 subdivision to six thousand dollars, nine thousand dollars and thirty  
8 thousand dollars, respectively, or four thousand dollars, six thousand  
9 dollars and twenty thousand dollars, respectively. Each county, city,  
10 town, or village is also authorized to adopt a local law to increase the  
11 maximum exemption allowable in paragraphs (a) and (b) of this subdivi-  
12 sion to ten thousand dollars, fifteen thousand dollars and fifty thou-  
13 sand dollars, respectively; twelve thousand dollars, eighteen thousand  
14 dollars and sixty thousand dollars, respectively; fourteen thousand  
15 dollars, twenty-one thousand dollars and seventy thousand dollars,  
16 respectively; sixteen thousand dollars, twenty-four thousand dollars and  
17 eighty thousand dollars, respectively; eighteen thousand dollars, twen-  
18 ty-seven thousand dollars and ninety thousand dollars, respectively;  
19 twenty thousand dollars, thirty thousand dollars and one hundred thou-  
20 sand dollars, respectively; twenty-two thousand dollars, thirty-three  
21 thousand dollars and one hundred ten thousand dollars, respectively;  
22 twenty-four thousand dollars, thirty-six thousand dollars and one  
23 hundred twenty thousand dollars, respectively. In addition, a county,  
24 city, town or village which is a "high-appreciation municipality" as  
25 defined in this subparagraph is authorized to adopt a local law to  
26 increase the maximum exemption allowable in paragraphs (a) and (b) of  
27 this subdivision to twenty-six thousand dollars, thirty-nine thousand  
28 dollars and one hundred thirty thousand dollars, respectively; twenty-  
29 eight thousand dollars, forty-two thousand dollars and one hundred forty  
30 thousand dollars, respectively; thirty thousand dollars, forty-five  
31 thousand dollars and one hundred fifty thousand dollars, respectively;  
32 thirty-two thousand dollars, forty-eight thousand dollars and one  
33 hundred sixty thousand dollars, respectively; thirty-four thousand  
34 dollars, fifty-one thousand dollars and one hundred seventy thousand  
35 dollars, respectively; thirty-six thousand dollars, fifty-four thousand  
36 dollars and one hundred eighty thousand dollars, respectively;  
37 FIFTY-SEVEN THOUSAND DOLLARS, THIRTY-EIGHT THOUSAND DOLLARS AND ONE  
38 HUNDRED NINETY THOUSAND DOLLARS, RESPECTIVELY; SIXTY THOUSAND DOLLARS,  
39 FORTY THOUSAND DOLLARS AND TWO HUNDRED THOUSAND DOLLARS, RESPECTIVELY;  
40 SIXTY-THREE THOUSAND DOLLARS, FORTY-TWO THOUSAND DOLLARS AND TWO HUNDRED  
41 TEN THOUSAND DOLLARS, RESPECTIVELY; SIXTY-SIX THOUSAND DOLLARS,  
42 FORTY-FOUR THOUSAND DOLLARS AND TWO HUNDRED TWENTY THOUSAND DOLLARS,  
43 RESPECTIVELY; SIXTY-NINE THOUSAND DOLLARS, FORTY-SIX THOUSAND DOLLARS  
44 AND TWO HUNDRED THIRTY THOUSAND DOLLARS, RESPECTIVELY; SEVENTY-TWO THOU-  
45 SAND DOLLARS, FORTY-EIGHT THOUSAND DOLLARS AND TWO HUNDRED FORTY THOU-  
46 SAND DOLLARS, RESPECTIVELY; SEVENTY-FIVE THOUSAND DOLLARS, FIFTY THOU-  
47 SAND DOLLARS AND TWO HUNDRED FIFTY THOUSAND DOLLARS, RESPECTIVELY. For  
48 purposes of this subparagraph, a "high-appreciation municipality" means:  
49 (A) a special assessing unit that is a city, (B) a county for which the  
50 commissioner has established a sales price differential factor for  
51 purposes of the STAR exemption authorized by section four hundred twen-  
52 ty-five of this title in three consecutive years, and (C) a city, town  
53 or village which is wholly or partly located within such a county.

54 S 3. This act shall take effect immediately.