

S. 5597--B

A. 8186--B

2011-2012 Regular Sessions

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

June 6, 2011

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 -- 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 -- again reported from said committee with amendments, 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)

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

LBD11899-03-2

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

48 S 2. Subparagraph (iii) of paragraph (c) of subdivision 2 of section
49 458-b of the real property tax law, as amended by chapter 235 of the
50 laws of 2009 and as further amended by section 1 of part W of chapter 56
51 of the laws of 2010, is amended to read as follows:

52 (iii) The exemption provided by paragraph (a) of this subdivision
53 shall be granted for a period of ten years. The commencement of such ten
54 year period shall be governed pursuant to this subparagraph. Where a
55 qualified owner owns qualifying residential real property on the effec-
56 tive date of the local law providing for such exemption, such ten year

1 period shall be measured from the assessment roll prepared pursuant to
2 the first taxable status date occurring on or after the effective date
3 of the local law providing for such exemption. Where a qualified owner
4 does not own qualifying residential real property on the effective date
5 of the local law providing for such exemption, such ten year period
6 shall be measured from the assessment roll prepared pursuant to the
7 first taxable status date occurring at least sixty days after the date
8 of purchase of qualifying residential real property; provided, however,
9 that should the veteran apply for and be granted an exemption on the
10 assessment roll prepared pursuant to a taxable status date occurring
11 within sixty days after the date of purchase of residential real proper-
12 ty, such ten year period shall be measured from the first assessment
13 roll in which the exemption occurs. If, before the expiration of such
14 ten year period, such exempt property is sold and replaced with other
15 residential real property, such exemption may be granted pursuant to
16 this subdivision for the unexpired portion of the ten year exemption
17 period. Each county, city, town or village may adopt a local law to
18 reduce the maximum exemption allowable in paragraphs (a) and (b) of this
19 subdivision to six thousand dollars, nine thousand dollars and thirty
20 thousand dollars, respectively, or four thousand dollars, six thousand
21 dollars and twenty thousand dollars, respectively. Each county, city,
22 town, or village is also authorized to adopt a local law to increase the
23 maximum exemption allowable in paragraphs (a) and (b) of this subdivi-
24 sion to ten thousand dollars, fifteen thousand dollars and fifty thou-
25 sand dollars, respectively; twelve thousand dollars, eighteen thousand
26 dollars and sixty thousand dollars, respectively; fourteen thousand
27 dollars, twenty-one thousand dollars and seventy thousand dollars,
28 respectively; sixteen thousand dollars, twenty-four thousand dollars and
29 eighty thousand dollars, respectively; eighteen thousand dollars, twen-
30 ty-seven thousand dollars and ninety thousand dollars, respectively;
31 twenty thousand dollars, thirty thousand dollars and one hundred thou-
32 sand dollars, respectively; twenty-two thousand dollars, thirty-three
33 thousand dollars and one hundred ten thousand dollars, respectively;
34 twenty-four thousand dollars, thirty-six thousand dollars and one
35 hundred twenty thousand dollars, respectively; THIRTY-NINE THOUSAND
36 DOLLARS, TWENTY-SIX THOUSAND DOLLARS, AND ONE HUNDRED THIRTY THOUSAND
37 DOLLARS, RESPECTIVELY; FORTY-TWO THOUSAND DOLLARS, TWENTY-EIGHT THOUSAND
38 DOLLARS, AND ONE HUNDRED FORTY THOUSAND DOLLARS, RESPECTIVELY; AND
39 FORTY-FIVE THOUSAND DOLLARS, THIRTY THOUSAND DOLLARS AND ONE HUNDRED
40 FIFTY THOUSAND DOLLARS, RESPECTIVELY. In addition, a county, city, town
41 or village which is a "high-appreciation municipality" as defined in
42 this subparagraph is authorized to adopt a local law to increase the
43 maximum exemption allowable in paragraphs (a) and (b) of this subdivi-
44 sion to twenty-six thousand dollars, thirty-nine thousand dollars and
45 one hundred thirty thousand dollars, respectively; twenty-eight thousand
46 dollars, forty-two thousand dollars and one hundred forty thousand
47 dollars, respectively; thirty thousand dollars, forty-five thousand
48 dollars and one hundred fifty thousand dollars, respectively; thirty-two
49 thousand dollars, forty-eight thousand dollars and one hundred sixty
50 thousand dollars, respectively; thirty-four thousand dollars, fifty-one
51 thousand dollars and one hundred seventy thousand dollars, respectively;
52 thirty-six thousand dollars, fifty-four thousand dollars and one hundred
53 eighty thousand dollars, respectively; FIFTY-SEVEN THOUSAND DOLLARS,
54 THIRTY-EIGHT THOUSAND DOLLARS AND ONE HUNDRED NINETY THOUSAND DOLLARS,
55 RESPECTIVELY; SIXTY THOUSAND DOLLARS, FORTY THOUSAND DOLLARS AND TWO
56 HUNDRED THOUSAND DOLLARS, RESPECTIVELY; SIXTY-THREE THOUSAND DOLLARS,

1 FORTY-TWO THOUSAND DOLLARS AND TWO HUNDRED TEN THOUSAND DOLLARS, RESPEC-
2 TIVELY; SIXTY-SIX THOUSAND DOLLARS, FORTY-FOUR THOUSAND DOLLARS AND TWO
3 HUNDRED TWENTY THOUSAND DOLLARS, RESPECTIVELY; SIXTY-NINE THOUSAND
4 DOLLARS, FORTY-SIX THOUSAND DOLLARS AND TWO HUNDRED THIRTY THOUSAND
5 DOLLARS, RESPECTIVELY; SEVENTY-TWO THOUSAND DOLLARS, FORTY-EIGHT THOU-
6 SAND DOLLARS AND TWO HUNDRED FORTY THOUSAND DOLLARS, RESPECTIVELY;
7 SEVENTY-FIVE THOUSAND DOLLARS, FIFTY THOUSAND DOLLARS AND TWO HUNDRED
8 FIFTY THOUSAND DOLLARS, RESPECTIVELY. For purposes of this subpara-
9 graph, a "high-appreciation municipality" means: (A) a special assessing
10 unit that is a city, (B) a county for which the commissioner has estab-
11 lished a sales price differential factor for purposes of the STAR
12 exemption authorized by section four hundred twenty-five of this title
13 in three consecutive years, and (C) a city, town or village which is
14 wholly or partly located within such a county.

15 S 3. This act shall take effect January 2, 2013; provided that
16 sections one and two of this act shall apply to assessment rolls based
17 on taxable status date occurring on or after such date.