

2169

2013-2014 Regular Sessions

I N S E N A T E

January 14, 2013

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law, in relation to assessment exemptions for living quarters for a parent or grandparent

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

1 Section 1. Subdivisions 1 and 3 of section 469 of the real property
2 tax law, as added by chapter 377 of the laws of 2000, subdivision 1 as
3 further amended by subdivision (b) of section 1 of part W of chapter 56
4 of the laws of 2010, are amended to read as follows:
5 1. A county, city, town, village or school district acting through its
6 local legislative body is hereby authorized and empowered to adopt and
7 amend local laws, or resolutions in the case of school districts, to
8 provide for an exemption from taxation to the extent of any increase in
9 assessed value of residential property resulting from the construction
10 or reconstruction of such property for the purpose of providing living
11 quarters for a parent or grandparent, who is sixty-two years of age or
12 older, OR ANOTHER ELIGIBLE PERSON, AS DEFINED IN SUBDIVISION FIVE-A OF
13 THIS SECTION. Such exemption shall not exceed (a) the increase in
14 assessed value resulting from construction or reconstruction of such
15 property, or (b) twenty percent of the total assessed value of such
16 property as improved, or (c) twenty percent of the median sale price of
17 residential property as reported in the most recent sales statistical
18 summary published by the commissioner for the county in which the prop-
19 erty is located, whichever is less.
20 3. Such exemption shall be applicable only to construction or recon-
21 struction which occurred subsequent to the effective date of this
22 section and shall only apply during taxable years during which at least
23 one such parent [or], grandparent OR ELIGIBLE PERSON maintains a primary
24 place of residence in such living quarters.

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

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1 S 2. Section 469 of the real property tax law is amended by adding a
2 new subdivision 5-a to read as follows:

3 5-A. FOR THE PURPOSES OF THIS SECTION, THE TERM "ELIGIBLE PERSON"
4 SHALL BE DEEMED TO INCLUDE AN INDIVIDUAL WHO IS SIXTY-TWO YEARS OF AGE
5 OR OLDER, OR ONE OR MORE INDIVIDUALS, INCLUDING A HUSBAND AND WIFE OR
6 SIBLINGS (WHETHER RELATED THROUGH HALF BLOOD, WHOLE BLOOD OR ADOPTION),
7 ONE OF WHOM IS SIXTY-TWO YEARS OF AGE OR OLDER, OR A PERSON WITH A DISA-
8 BILITY. TO QUALIFY AS A PERSON WITH A DISABILITY FOR THE PURPOSES OF
9 THIS SECTION, AN INDIVIDUAL SHALL SUBMIT TO THE APPROPRIATE ASSESSOR
10 PROOF THAT HE OR SHE IS CURRENTLY RECEIVING SOCIAL SECURITY DISABILITY
11 INSURANCE OR SUPPLEMENTAL SECURITY INCOME BENEFITS UNDER THE FEDERAL
12 SOCIAL SECURITY ACT OR DISABILITY PENSION OR DISABILITY COMPENSATION
13 BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS OR
14 THOSE PREVIOUSLY ELIGIBLE BY VIRTUE OF RECEIVING DISABILITY BENEFITS
15 UNDER THE SUPPLEMENTAL SECURITY INCOME PROGRAM OR THE SOCIAL SECURITY
16 DISABILITY PROGRAM AND CURRENTLY RECEIVING MEDICAL ASSISTANCE BENEFITS
17 BASED ON DETERMINATION OF DISABILITY AS PROVIDED IN SECTION THREE
18 HUNDRED SIXTY-SIX OF THE SOCIAL SERVICES LAW, OR A CERTIFIED STATEMENT
19 FROM A PHYSICIAN LICENSED TO PRACTICE IN THE STATE ON A FORM PRESCRIBED
20 AND MADE AVAILABLE BY THE COMMISSIONER WHICH STATES THAT THE INDIVIDUAL
21 HAS A PERMANENT PHYSICAL IMPAIRMENT WHICH SUBSTANTIALLY LIMITS ONE OR
22 MORE OF SUCH INDIVIDUAL'S MAJOR LIFE ACTIVITIES, OR A CERTIFICATE FROM
23 THE STATE COMMISSION FOR THE BLIND AND VISUALLY HANDICAPPED STATING THAT
24 SUCH INDIVIDUAL IS LEGALLY BLIND.

25 S 3. This act shall take effect immediately.