

S. 3523

A. 4403

2013-2014 Regular Sessions

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

February 5, 2013

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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

IN ASSEMBLY -- Introduced by M. of A. THIELE, LOSQUADRO -- Multi-Sponsored by -- M. of A. HAWLEY -- read once and referred to the Committee on Veterans' Affairs

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,  
19    respectively; thirty thousand dollars, twenty thousand dollars, and one  
20    hundred thousand dollars, respectively; thirty-three thousand dollars,

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

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

39 S 2. Subparagraph (iii) of paragraph (c) of subdivision 2 of section  
40 458-b of the real property tax law, as amended by chapter 235 of the  
41 laws of 2009 and as further amended by section 1 of part W of chapter 56  
42 of the laws of 2010, is amended to read as follows:

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

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

1 unit that is a city, (B) a county for which the commissioner has estab-  
2 lished a sales price differential factor for purposes of the STAR  
3 exemption authorized by section four hundred twenty-five of this title  
4 in three consecutive years, and (C) a city, town or village which is  
5 wholly or partly located within such a county.

6 S 3. This act shall take effect January 2, 2014; provided that  
7 sections one and two of this act shall apply to assessment rolls based  
8 on taxable status date occurring on or after such date.