

S T A T E O F N E W Y O R K

S. 4391--A
Cal. No. 507

A. 6223--A

2015-2016 Regular Sessions

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

March 18, 2015

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 -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

IN ASSEMBLY -- Introduced by M. of A. THIELE, MILLER -- Multi-Sponsored by -- M. of A. HAWLEY -- read once and referred to the Committee on Veterans' Affairs -- reported and referred to the Committee on Ways and Means -- 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 518 of
3 the laws of 2013, is amended to read as follows:
4 (ii) Each county, city, town, village or school district may adopt a
5 local law to reduce the maximum exemption allowable in paragraphs (a),
6 (b) and (c) of this subdivision to nine thousand dollars, six thousand
7 dollars and thirty thousand dollars, respectively, or six thousand
8 dollars, four thousand dollars and twenty thousand dollars, respective-
9 ly. Each county, city, town, village or school district is also author-
10 ized to adopt a local law to increase the maximum exemption allowable in
11 paragraphs (a), (b) and (c) of this subdivision to fifteen thousand
12 dollars, ten thousand dollars and fifty thousand dollars, respectively;
13 eighteen thousand dollars, twelve thousand dollars and sixty thousand
14 dollars, respectively; twenty-one thousand dollars, fourteen thousand
15 dollars, and seventy thousand dollars, respectively; twenty-four thou-

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

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

44 S 2. Subparagraph (iii) of paragraph (c) of subdivision 2 of section
45 458-b of the real property tax law, as amended by chapter 235 of the
46 laws of 2009 and as further amended by subdivision (b) of section 1 of
47 part W of chapter 56 of the laws of 2010, is amended to read as follows:

48 (iii) The exemption provided by paragraph (a) of this subdivision
49 shall be granted for a period of ten years. The commencement of such ten
50 year period shall be governed pursuant to this subparagraph. Where a
51 qualified owner owns qualifying residential real property on the effec-
52 tive date of the local law providing for such exemption, such ten year
53 period shall be measured from the assessment roll prepared pursuant to
54 the first taxable status date occurring on or after the effective date
55 of the local law providing for such exemption. Where a qualified owner
56 does not own qualifying residential real property on the effective date

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

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

11 S 3. This act shall take effect January 2, 2016; provided that:

12 1. sections one and two of this act shall apply to assessment rolls
13 based on taxable status dates occurring on or after such date; and

14 2. the increase in the maximum allowable exemption amount set forth in
15 subparagraph (ii) of paragraph (d) of subdivision 2 of section 458-a and
16 subparagraph (iii) of paragraph (c) of subdivision 2 of section 458-b of
17 the real property tax law as amended by sections one and two of this
18 act, respectively, shall only apply to local laws adopted on or after
19 such date.