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

1283

2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

Introduced by M. of A. REILLY, LATIMER, EDDINGTON -- Multi-Sponsored by -- M. of A. DESTITO, KOON, LUPARDO, STIRPE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to creating an active duty STAR exemption

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

Section 1. Paragraphs (a) and (b) of subdivision 2 of section 425 of the real property tax law, paragraph (a) as amended by section 1 of part E of chapter 83 of the laws of 2002, paragraph (b) as amended by section 1 of part D-1 of chapter 57 of the laws of 2007, are amended to read as follows:

(a) Overview. There shall be [two] THREE variations of the exemption authorized by this section: an exemption for property owned by persons who satisfy the criteria set forth in subdivision three of this section, which shall be known as the "basic" STAR exemption, [and] an exemption for property owned by senior citizens who satisfy the criteria set forth in both subdivisions three and four of this section, which shall be known as the "enhanced" STAR exemption AND AN EXEMPTION FOR PROPERTY OWNED BY INDIVIDUALS ON ACTIVE MILITARY SERVICE, WHICH SHALL BE KNOWN AS THE "ACTIVE DUTY" STAR EXEMPTION. The exempt amount for each assessing unit shall be determined annually as set forth in this subdivision, by multiplying the "base figure" by the locally-applicable "sales price differential factor," if any, multiplying the product by the appropriate "equalization factor" for the assessing unit, and, if necessary, increasing the result to equal the applicable "floor." The result is then rounded to the nearest multiple of ten dollars.

(b) Base figure. Subject to the adjustments prescribed below, the base figure for the exemption shall be as follows:

(i) For the nineteen hundred ninety-eight--ninety-nine school year, the base figure shall be fifty thousand dollars for eligible senior citizens; no exemption shall be allowed for other persons.

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

LBD03737-01-9

(ii) For the nineteen hundred ninety-nine--two thousand school year, the base figure shall be fifty thousand dollars for eligible senior citizens, and ten thousand dollars for other eligible persons.

(iii) For the two thousand--two thousand one school year, the base figure shall be fifty thousand dollars for eligible senior citizens, and twenty thousand dollars for other eligible persons.

(iv) For the two thousand one--two thousand two school year through the two thousand five--two thousand six school year, inclusive, the base figure shall be fifty thousand dollars for eligible senior citizens, and thirty thousand dollars for other eligible persons.

(v) For the two thousand six--two thousand seven school year through the two thousand eight--two thousand nine school year, inclusive, the base figure for the enhanced STAR exemption shall be fifty-six thousand eight hundred dollars, and the base figure for the basic STAR exemption shall be thirty thousand dollars.

(vi) For the two thousand nine--two thousand ten school year and thereafter:

(A) The base figure for the enhanced STAR exemption shall equal the prior year's base figure multiplied by the percentage increase in the consumer price index for urban wage earners and clerical workers (CPI-W) published by the United States department of labor, bureau of labor statistics, for the third quarter of the calendar year preceding the applicable school year, as compared to the third quarter of the prior calendar year. If a base figure as so determined is not exactly equal to a multiple of one hundred dollars, it shall be rounded to the nearest multiple of one hundred dollars. It shall be the responsibility of the state board to annually determine such base figures.

(B) The base figure for the basic STAR exemption shall be thirty thousand dollars.

(VII) FOR THE TWO THOUSAND EIGHT--TWO THOUSAND NINE SCHOOL YEAR AND THEREAFTER, THE BASE FIGURE FOR INDIVIDUALS IN ACTIVE MILITARY SERVICE SHALL BE SEVENTY THOUSAND DOLLARS.

S 2. Section 425 of the real property tax law is amended by adding two new subdivisions 4-b and 9-c to read as follows:

4-B. ACTIVE MILITARY SERVICE. AN INDIVIDUAL WHO IS CURRENTLY SERVING ON ACTIVE DUTY, OTHER THAN FOR TRAINING, IN THE ARMED FORCES OF THE UNITED STATES IN AN AREA DESIGNATED BY THE PRESIDENT OF THE UNITED STATES BY EXECUTIVE ORDER AS A "COMBAT ZONE" OR WHEN DEPLOYED OUTSIDE THE UNITED STATES AWAY FROM THE INDIVIDUAL'S PERMANENT DUTY STATION WHILE PARTICIPATING IN AN OPERATION THAT IS EITHER DESIGNATED BY THE UNITED STATES SECRETARY OF DEFENSE AS A "CONTINGENCY OPERATION" OR WHICH BECAME A CONTINGENCY OPERATION DUE TO OPERATION OF LAW DURING THE PERIOD OF SUCH CONTINGENCY OPERATION, OR HOSPITALIZED INSIDE OR OUTSIDE THE STATE AS A RESULT OF INJURY RECEIVED WHILE SERVING IN SUCH AN AREA OR OPERATION DURING SUCH TIME, THE PERIOD OF SERVICE IN SUCH AREA OR OPERATION, PLUS THE PERIOD OF CONTINUOUS HOSPITALIZATION INSIDE OR OUTSIDE THE STATE ATTRIBUTABLE TO SUCH INJURY, SHALL BE ELIGIBLE TO RECEIVE THE EXEMPTION PURSUANT TO SUBPARAGRAPH (VII) OF PARAGRAPH (B) OF SUBDIVISION TWO OF THIS SECTION.

9-C. DURATION OF THE EXEMPTION; ACTIVE MILITARY SERVICE. THE EXEMPTION FOR ACTIVE MILITARY SERVICE AS SPECIFIED IN SUBPARAGRAPH (VII) OF PARAGRAPH (B) OF SUBDIVISION TWO OF THIS SECTION SHALL REMAIN IN EFFECT FOR THOSE SCHOOL YEARS THAT SUCH INDIVIDUAL SHALL QUALIFY AS SERVING IN ACTIVE MILITARY SERVICE.

S 3. This act shall take effect immediately.