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

1645

2011-2012 Regular Sessions

I N S E N A T E

January 11, 2011

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to authorizing certain exemptions from school district real property for veterans

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

Section 1. Subparagraphs (i) and (ii) of paragraph (d) of subdivision 2 of section 458-a of the real property tax law, subparagraph (i) as added by chapter 525 of the laws of 1984 and subparagraph (ii) as amended by chapter 256 of the laws of 2005, are amended to read as follows:

(i) The exemption from taxation provided by this subdivision shall be applicable to county, city, town [and], village AND SCHOOL DISTRICT taxation[, but shall not be applicable to taxes levied for school purposes] IF THE GOVERNING BODY OF THE SCHOOL DISTRICT IN WHICH THE PROPERTY IS LOCATED, AFTER PUBLIC HEARINGS, ADOPTS A RESOLUTION PROVIDING SUCH EXEMPTION, THE PROCEDURE FOR SUCH HEARING AND RESOLUTION SHALL BE CONDUCTED SEPARATELY FROM THE PROCEDURE FOR ANY HEARING AND LOCAL LAW OR RESOLUTION CONDUCTED PURSUANT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, SUBDIVISION FOUR, PARAGRAPH (D) OF SUBDIVISION SIX AND PARAGRAPH (B) OF SUBDIVISION SEVEN OF THIS SECTION.

(ii) Each county, city, town [or], village OR SCHOOL DISTRICT may adopt a local law to reduce the maximum exemption allowable in paragraphs (a), (b) and (c) of this subdivision to nine thousand dollars, six thousand dollars and thirty thousand dollars, respectively, or six thousand dollars, four thousand dollars and twenty thousand dollars, respectively. Each county, city, town, [or] village OR SCHOOL DISTRICT is also authorized to adopt a local law to increase the maximum exemption allowable in paragraphs (a), (b) and (c) of this subdivision to fifteen thousand dollars, ten thousand dollars and fifty thousand

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

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dollars, respectively; eighteen thousand dollars, twelve thousand dollars and sixty thousand dollars, respectively; twenty-one thousand dollars, fourteen thousand dollars, and seventy thousand dollars, respectively; twenty-four thousand dollars, sixteen thousand dollars, and eighty thousand dollars, respectively; twenty-seven thousand dollars, eighteen thousand dollars, and ninety thousand dollars, respectively; thirty thousand dollars, twenty thousand dollars, and one hundred thousand dollars, respectively; thirty-three thousand dollars, twenty-two thousand dollars, and one hundred ten thousand dollars, respectively; thirty-six thousand dollars, twenty-four thousand dollars, and one hundred twenty thousand dollars, respectively. In addition, a county, city, town [or], village OR SCHOOL DISTRICT which is a "high-appreciation municipality" as defined in this subparagraph is authorized to adopt a local law to increase the maximum exemption allowable in paragraphs (a), (b) and (c) of this subdivision to thirty-nine thousand dollars, twenty-six thousand dollars, and one hundred thirty thousand dollars, respectively; forty-two thousand dollars, twenty-eight thousand dollars, and one hundred forty thousand dollars, respectively; forty-five thousand dollars, thirty thousand dollars and one hundred fifty thousand dollars, respectively; forty-eight thousand dollars, thirty-two thousand dollars and one hundred sixty thousand dollars, respectively; fifty-one thousand dollars, thirty-four thousand dollars and one hundred seventy thousand dollars, respectively; fifty-four thousand dollars, thirty-six thousand dollars and one hundred eighty thousand dollars, respectively. For purposes of this subparagraph, a "high-appreciation municipality" means: (A) a special assessing unit that is a city, (B) a county for which the state board has established a sales price differential factor for purposes of the STAR exemption authorized by section four hundred twenty-five of this title in three consecutive years, and (C) a city, town [or], village OR SCHOOL DISTRICT which is wholly or partly located within such a county.

S 2. Paragraph (b) of subdivision 7 of section 458-a of the real property tax law, as added by chapter 326 of the laws of 2000, is amended to read as follows:

(b) A county, city, town, [or] village OR SCHOOL DISTRICT may adopt a local law to include a Gold Star Parent within the definition of "qualified owner", as provided in paragraph (c) of subdivision one of this section, and to include property owned by a Gold Star Parent within the definition of "qualifying residential real property" as provided in paragraph (d) of subdivision one of this section, provided that such property shall be the primary residence of the Gold Star Parent.

S 3. This act shall take effect immediately.