

1199

2013-2014 Regular Sessions

I N   S E N A T E

(PREFILED)

January 9, 2013

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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:

1     Section 1. Subparagraphs (i) and (ii) of paragraph (d) of subdivision  
2     2 of section 458-a of the real property tax law, subparagraph (i) as  
3     added by chapter 525 of the laws of 1984 and subparagraph (ii) as  
4     amended by chapter 256 of the laws of 2005 and as further amended by  
5     subdivision (b) of section 1 of part W of chapter 56 of the laws of  
6     2010, are amended to read as follows:  
7     (i) The exemption from taxation provided by this subdivision shall be  
8     applicable to county, city, town [and], village AND SCHOOL DISTRICT  
9     taxation[, but shall not be applicable to taxes levied for school  
10    purposes] IF THE GOVERNING BODY OF THE SCHOOL DISTRICT IN WHICH THE  
11    PROPERTY IS LOCATED, AFTER PUBLIC HEARINGS, ADOPTS A RESOLUTION PROVID-  
12    ING SUCH EXEMPTION, THE PROCEDURE FOR SUCH HEARING AND RESOLUTION SHALL  
13    BE CONDUCTED SEPARATELY FROM THE PROCEDURE FOR ANY HEARING AND LOCAL LAW  
14    OR RESOLUTION CONDUCTED PURSUANT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH,  
15    SUBDIVISION FOUR, PARAGRAPH (D) OF SUBDIVISION SIX AND PARAGRAPH (B) OF  
16    SUBDIVISION SEVEN OF THIS SECTION.  
17    (ii) Each county, city, town [or], village OR SCHOOL DISTRICT may  
18    adopt a local law to reduce the maximum exemption allowable in para-  
19    graphs (a), (b) and (c) of this subdivision to nine thousand dollars,  
20    six thousand dollars and thirty thousand dollars, respectively, or six  
21    thousand dollars, four thousand dollars and twenty thousand dollars,  
22    respectively. Each county, city, town, [or] village OR SCHOOL DISTRICT  
23    is also authorized to adopt a local law to increase the maximum

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

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1 exemption allowable in paragraphs (a), (b) and (c) of this subdivision  
2 to fifteen thousand dollars, ten thousand dollars and fifty thousand  
3 dollars, respectively; eighteen thousand dollars, twelve thousand  
4 dollars and sixty thousand dollars, respectively; twenty-one thousand  
5 dollars, fourteen thousand dollars, and seventy thousand dollars,  
6 respectively; twenty-four thousand dollars, sixteen thousand dollars,  
7 and eighty thousand dollars, respectively; twenty-seven thousand  
8 dollars, eighteen thousand dollars, and ninety thousand dollars, respec-  
9 tively; thirty thousand dollars, twenty thousand dollars, and one  
10 hundred thousand dollars, respectively; thirty-three thousand dollars,  
11 twenty-two thousand dollars, and one hundred ten thousand dollars,  
12 respectively; thirty-six thousand dollars, twenty-four thousand dollars,  
13 and one hundred twenty thousand dollars, respectively. In addition, a  
14 county, city, town [or], village OR SCHOOL DISTRICT which is a "high-ap-  
15 preciation municipality" as defined in this subparagraph is authorized  
16 to adopt a local law to increase the maximum exemption allowable in  
17 paragraphs (a), (b) and (c) of this subdivision to thirty-nine thousand  
18 dollars, twenty-six thousand dollars, and one hundred thirty thousand  
19 dollars, respectively; forty-two thousand dollars, twenty-eight thousand  
20 dollars, and one hundred forty thousand dollars, respectively; forty-  
21 five thousand dollars, thirty thousand dollars and one hundred fifty  
22 thousand dollars, respectively; forty-eight thousand dollars, thirty-two  
23 thousand dollars and one hundred sixty thousand dollars, respectively;  
24 fifty-one thousand dollars, thirty-four thousand dollars and one hundred  
25 seventy thousand dollars, respectively; fifty-four thousand dollars,  
26 thirty-six thousand dollars and one hundred eighty thousand dollars,  
27 respectively. For purposes of this subparagraph, a "high-appreciation  
28 municipality" means: (A) a special assessing unit that is a city, (B) a  
29 county for which the commissioner has established a sales price differ-  
30 ential factor for purposes of the STAR exemption authorized by section  
31 four hundred twenty-five of this title in three consecutive years, and  
32 (C) a city, town [or], village OR SCHOOL DISTRICT which is wholly or  
33 partly located within such a county.

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

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

44 S 3. This act shall take effect immediately.