

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

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.