

1671

2013-2014 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 9, 2013

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Introduced by M. of A. CAHILL, TITUS, KELLNER, GUNTHER, ZEBROWSKI, COOK,  
ROBINSON, LUPARDO, GABRYSZAK, BENEDETTO, HIKIND, CLARK, ROSENTHAL --  
Multi-Sponsored by -- M. of A. BOYLAND, COLTON, MAISEL, MALLIOTAKIS,  
MARKEY, TITONE, WEISENBERG -- read once and referred to the Committee  
on Real Property Taxation

AN ACT to amend the real property tax law, in relation to assessment  
exemptions for living quarters for a parent or grandparent

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

1     Section 1. Subdivisions 1 and 3 of section 469 of the real property  
2 tax law, as added by chapter 377 of the laws of 2000 and subdivision 1  
3 as further amended by subdivision (b) of section 1 of part W of chapter  
4 56 of the laws of 2010, are amended to read as follows:  
5     1. A county, city, town, village or school district acting through its  
6 local legislative body is hereby authorized and empowered to adopt and  
7 amend local laws, or resolutions in the case of school districts, to  
8 provide for an exemption from taxation to the extent of any increase in  
9 assessed value of residential property resulting from the construction  
10 or reconstruction of such property for the purpose of providing living  
11 quarters for a parent or grandparent, who is sixty-two years of age or  
12 older, OR ANOTHER ELIGIBLE PERSON, AS DEFINED IN SUBDIVISION FIVE-A OF  
13 THIS SECTION. Such exemption shall not exceed (a) the increase in  
14 assessed value resulting from construction or reconstruction of such  
15 property, or (b) twenty percent of the total assessed value of such  
16 property as improved, or (c) twenty percent of the median sale price of  
17 residential property as reported in the most recent sales statistical  
18 summary published by the commissioner for the county in which the prop-  
19 erty is located, whichever is less.  
20     3. Such exemption shall be applicable only to construction or recon-  
21 struction which occurred subsequent to the effective date of this

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

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1 section and shall only apply during taxable years during which at least  
2 one such parent [or], grandparent OR ELIGIBLE PERSON maintains a primary  
3 place of residence in such living quarters.

4 S 2. Section 469 of the real property tax law is amended by adding a  
5 new subdivision 5-a to read as follows:

6 5-A. FOR THE PURPOSES OF THIS SECTION, THE TERM "ELIGIBLE PERSON"  
7 SHALL BE DEEMED TO INCLUDE AN INDIVIDUAL WHO IS SIXTY-TWO YEARS OF AGE  
8 OR OLDER, OR ONE OR MORE INDIVIDUALS, INCLUDING A HUSBAND AND WIFE OR  
9 SIBLINGS (WHETHER RELATED THROUGH HALF BLOOD, WHOLE BLOOD OR ADOPTION),  
10 ONE OF WHOM IS SIXTY-TWO YEARS OF AGE OR OLDER, OR A PERSON WITH A DISA-  
11 BILITY. TO QUALIFY AS A PERSON WITH A DISABILITY FOR THE PURPOSES OF  
12 THIS SECTION, AN INDIVIDUAL SHALL SUBMIT TO THE APPROPRIATE ASSESSOR  
13 PROOF THAT HE OR SHE IS CURRENTLY RECEIVING SOCIAL SECURITY DISABILITY  
14 INSURANCE OR SUPPLEMENTAL SECURITY INCOME BENEFITS UNDER THE FEDERAL  
15 SOCIAL SECURITY ACT OR DISABILITY PENSION OR DISABILITY COMPENSATION  
16 BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS OR  
17 THOSE PREVIOUSLY ELIGIBLE BY VIRTUE OF RECEIVING DISABILITY BENEFITS  
18 UNDER THE SUPPLEMENTAL SECURITY INCOME PROGRAM OR THE SOCIAL SECURITY  
19 DISABILITY PROGRAM AND CURRENTLY RECEIVING MEDICAL ASSISTANCE BENEFITS  
20 BASED ON DETERMINATION OF DISABILITY AS PROVIDED IN SECTION THREE  
21 HUNDRED SIXTY-SIX OF THE SOCIAL SERVICES LAW, OR A CERTIFIED STATEMENT  
22 FROM A PHYSICIAN LICENSED TO PRACTICE IN THE STATE ON A FORM PRESCRIBED  
23 AND MADE AVAILABLE BY THE COMMISSIONER WHICH STATES THAT THE INDIVIDUAL  
24 HAS A PERMANENT PHYSICAL IMPAIRMENT WHICH SUBSTANTIALLY LIMITS ONE OR  
25 MORE OF SUCH INDIVIDUAL'S MAJOR LIFE ACTIVITIES, OR A CERTIFICATE FROM  
26 THE STATE COMMISSION FOR THE BLIND AND VISUALLY HANDICAPPED STATING THAT  
27 SUCH INDIVIDUAL IS LEGALLY BLIND.

28 S 3. This act shall take effect immediately.