

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

S. 3523--A

A. 4403--A

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 -- recommitted to the Committee on Veterans, Homeland Security and Military Affairs in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- Introduced by M. of A. THIELE -- Multi-Sponsored by -- M. of A. HAWLEY, SWEENEY -- read once and referred to the Committee on Veterans' Affairs -- recommitted to the Committee on Veterans' Affairs in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 518 of
3 the laws of 2013, is amended to read as follows:
4 (ii) Each county, city, town, village or school district may adopt a
5 local law to reduce the maximum exemption allowable in paragraphs (a),
6 (b) and (c) of this subdivision to nine thousand dollars, six thousand
7 dollars and thirty thousand dollars, respectively, or six thousand
8 dollars, four thousand dollars and twenty thousand dollars, respective-
9 ly. Each county, city, town, village or school district is also author-
10 ized to adopt a local law to increase the maximum exemption allowable in
11 paragraphs (a), (b) and (c) of this subdivision to fifteen thousand
12 dollars, ten thousand dollars and fifty thousand dollars, respectively;
13 eighteen thousand dollars, twelve thousand dollars and sixty thousand
14 dollars, respectively; twenty-one thousand dollars, fourteen thousand

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

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1 dollars, and seventy thousand dollars, respectively; twenty-four thou-
2 sand dollars, sixteen thousand dollars, and eighty thousand dollars,
3 respectively; twenty-seven thousand dollars, eighteen thousand dollars,
4 and ninety thousand dollars, respectively; thirty thousand dollars,
5 twenty thousand dollars, and one hundred thousand dollars, respectively;
6 thirty-three thousand dollars, twenty-two thousand dollars, and one
7 hundred ten thousand dollars, respectively; thirty-six thousand dollars,
8 twenty-four thousand dollars, and one hundred twenty thousand dollars,
9 respectively; THIRTY-NINE THOUSAND DOLLARS, TWENTY-SIX THOUSAND DOLLARS,
10 AND ONE HUNDRED THIRTY THOUSAND DOLLARS, RESPECTIVELY; FORTY-TWO THOU-
11 SAND DOLLARS, TWENTY-EIGHT THOUSAND DOLLARS, AND ONE HUNDRED FORTY THOU-
12 SAND DOLLARS, RESPECTIVELY; AND FORTY-FIVE THOUSAND DOLLARS, THIRTY
13 THOUSAND DOLLARS AND ONE HUNDRED FIFTY THOUSAND DOLLARS, RESPECTIVELY.
14 In addition, a county, city, town, village or school district which is a
15 "high-appreciation municipality" as defined in this subparagraph is
16 authorized to adopt a local law to increase the maximum exemption allow-
17 able in paragraphs (a), (b) and (c) of this subdivision to thirty-nine
18 thousand dollars, twenty-six thousand dollars, and one hundred thirty
19 thousand dollars, respectively; forty-two thousand dollars, twenty-eight
20 thousand dollars, and one hundred forty thousand dollars, respectively;
21 forty-five thousand dollars, thirty thousand dollars and one hundred
22 fifty thousand dollars, respectively; forty-eight thousand dollars,
23 thirty-two thousand dollars and one hundred sixty thousand dollars,
24 respectively; fifty-one thousand dollars, thirty-four thousand dollars
25 and one hundred seventy thousand dollars, respectively; fifty-four thou-
26 sand dollars, thirty-six thousand dollars and one hundred eighty thou-
27 sand dollars, respectively; FIFTY-SEVEN THOUSAND DOLLARS, THIRTY-EIGHT
28 THOUSAND DOLLARS AND ONE HUNDRED NINETY THOUSAND DOLLARS, RESPECTIVELY;
29 SIXTY THOUSAND DOLLARS, FORTY THOUSAND DOLLARS AND TWO HUNDRED THOUSAND
30 DOLLARS, RESPECTIVELY; SIXTY-THREE THOUSAND DOLLARS, FORTY-TWO THOUSAND
31 DOLLARS AND TWO HUNDRED TEN THOUSAND DOLLARS, RESPECTIVELY; SIXTY-SIX
32 THOUSAND DOLLARS, FORTY-FOUR THOUSAND DOLLARS AND TWO HUNDRED TWENTY
33 THOUSAND DOLLARS, RESPECTIVELY; SIXTY-NINE THOUSAND DOLLARS, FORTY-SIX
34 THOUSAND DOLLARS AND TWO HUNDRED THIRTY THOUSAND DOLLARS, RESPECTIVELY;
35 SEVENTY-TWO THOUSAND DOLLARS, FORTY-EIGHT THOUSAND DOLLARS AND TWO
36 HUNDRED FORTY THOUSAND DOLLARS, RESPECTIVELY; SEVENTY-FIVE THOUSAND
37 DOLLARS, FIFTY THOUSAND DOLLARS AND TWO HUNDRED FIFTY THOUSAND DOLLARS,
38 RESPECTIVELY. For purposes of this subparagraph, a "high-appreciation
39 municipality" means: (A) a special assessing unit that is a city, (B) a
40 county for which the commissioner has established a sales price differ-
41 ential factor for purposes of the STAR exemption authorized by section
42 four hundred twenty-five of this title in three consecutive years, and
43 (C) a city, town, village or school district which is wholly or partly
44 located within such a county.

45 S. 2. Subparagraph (iii) of paragraph (c) of subdivision 2 of section
46 458-b of the real property tax law, as amended by chapter 235 of the
47 laws of 2009 and as further amended by section 1 of part W of chapter 56
48 of the laws of 2010, is amended to read as follows:

49 (iii) The exemption provided by paragraph (a) of this subdivision
50 shall be granted for a period of ten years. The commencement of such ten
51 year period shall be governed pursuant to this subparagraph. Where a
52 qualified owner owns qualifying residential real property on the effec-
53 tive date of the local law providing for such exemption, such ten year
54 period shall be measured from the assessment roll prepared pursuant to
55 the first taxable status date occurring on or after the effective date
56 of the local law providing for such exemption. Where a qualified owner

1 does not own qualifying residential real property on the effective date
2 of the local law providing for such exemption, such ten year period
3 shall be measured from the assessment roll prepared pursuant to the
4 first taxable status date occurring at least sixty days after the date
5 of purchase of qualifying residential real property; provided, however,
6 that should the veteran apply for and be granted an exemption on the
7 assessment roll prepared pursuant to a taxable status date occurring
8 within sixty days after the date of purchase of residential real proper-
9 ty, such ten year period shall be measured from the first assessment
10 roll in which the exemption occurs. If, before the expiration of such
11 ten year period, such exempt property is sold and replaced with other
12 residential real property, such exemption may be granted pursuant to
13 this subdivision for the unexpired portion of the ten year exemption
14 period. Each county, city, town or village may adopt a local law to
15 reduce the maximum exemption allowable in paragraphs (a) and (b) of this
16 subdivision to six thousand dollars, nine thousand dollars and thirty
17 thousand dollars, respectively, or four thousand dollars, six thousand
18 dollars and twenty thousand dollars, respectively. Each county, city,
19 town, or village is also authorized to adopt a local law to increase the
20 maximum exemption allowable in paragraphs (a) and (b) of this subdivi-
21 sion to ten thousand dollars, fifteen thousand dollars and fifty thou-
22 sand dollars, respectively; twelve thousand dollars, eighteen thousand
23 dollars and sixty thousand dollars, respectively; fourteen thousand
24 dollars, twenty-one thousand dollars and seventy thousand dollars,
25 respectively; sixteen thousand dollars, twenty-four thousand dollars and
26 eighty thousand dollars, respectively; eighteen thousand dollars, twen-
27 ty-seven thousand dollars and ninety thousand dollars, respectively;
28 twenty thousand dollars, thirty thousand dollars and one hundred thou-
29 sand dollars, respectively; twenty-two thousand dollars, thirty-three
30 thousand dollars and one hundred ten thousand dollars, respectively;
31 twenty-four thousand dollars, thirty-six thousand dollars and one
32 hundred twenty thousand dollars, respectively; THIRTY-NINE THOUSAND
33 DOLLARS, TWENTY-SIX THOUSAND DOLLARS, AND ONE HUNDRED THIRTY THOUSAND
34 DOLLARS, RESPECTIVELY; FORTY-TWO THOUSAND DOLLARS, TWENTY-EIGHT THOUSAND
35 DOLLARS, AND ONE HUNDRED FORTY THOUSAND DOLLARS, RESPECTIVELY; AND
36 FORTY-FIVE THOUSAND DOLLARS, THIRTY THOUSAND DOLLARS AND ONE HUNDRED
37 FIFTY THOUSAND DOLLARS, RESPECTIVELY. In addition, a county, city, town
38 or village which is a "high-appreciation municipality" as defined in
39 this subparagraph is authorized to adopt a local law to increase the
40 maximum exemption allowable in paragraphs (a) and (b) of this subdivi-
41 sion to twenty-six thousand dollars, thirty-nine thousand dollars and
42 one hundred thirty thousand dollars, respectively; twenty-eight thousand
43 dollars, forty-two thousand dollars and one hundred forty thousand
44 dollars, respectively; thirty thousand dollars, forty-five thousand
45 dollars and one hundred fifty thousand dollars, respectively; thirty-two
46 thousand dollars, forty-eight thousand dollars and one hundred sixty
47 thousand dollars, respectively; thirty-four thousand dollars, fifty-one
48 thousand dollars and one hundred seventy thousand dollars, respectively;
49 thirty-six thousand dollars, fifty-four thousand dollars and one hundred
50 eighty thousand dollars, respectively; FIFTY-SEVEN THOUSAND DOLLARS,
51 THIRTY-EIGHT THOUSAND DOLLARS AND ONE HUNDRED NINETY THOUSAND DOLLARS,
52 RESPECTIVELY; SIXTY THOUSAND DOLLARS, FORTY THOUSAND DOLLARS AND TWO
53 HUNDRED THOUSAND DOLLARS, RESPECTIVELY; SIXTY-THREE THOUSAND DOLLARS,
54 FORTY-TWO THOUSAND DOLLARS AND TWO HUNDRED TEN THOUSAND DOLLARS, RESPEC-
55 TIVELY; SIXTY-SIX THOUSAND DOLLARS, FORTY-FOUR THOUSAND DOLLARS AND TWO
56 HUNDRED TWENTY THOUSAND DOLLARS, RESPECTIVELY; SIXTY-NINE THOUSAND

1 DOLLARS, FORTY-SIX THOUSAND DOLLARS AND TWO HUNDRED THIRTY THOUSAND
2 DOLLARS, RESPECTIVELY; SEVENTY-TWO THOUSAND DOLLARS, FORTY-EIGHT THOU-
3 SAND DOLLARS AND TWO HUNDRED FORTY THOUSAND DOLLARS, RESPECTIVELY;
4 SEVENTY-FIVE THOUSAND DOLLARS, FIFTY THOUSAND DOLLARS AND TWO HUNDRED
5 FIFTY THOUSAND DOLLARS, RESPECTIVELY. For purposes of this subpara-
6 graph, a "high-appreciation municipality" means: (A) a special assessing
7 unit that is a city, (B) a county for which the commissioner has estab-
8 lished a sales price differential factor for purposes of the STAR
9 exemption authorized by section four hundred twenty-five of this title
10 in three consecutive years, and (C) a city, town or village which is
11 wholly or partly located within such a county.

12 S 3. This act shall take effect January 2, 2015; provided that
13 sections one and two of this act shall apply to assessment rolls based
14 on taxable status dates occurring on or after such date.