

S. 4391

A. 6223

2015-2016 Regular Sessions

S E N A T E - A S S E M B L Y

March 18, 2015

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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, MILLER -- 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 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  
15    dollars, and seventy thousand dollars, respectively; twenty-four thou-  
16    sand dollars, sixteen thousand dollars, and eighty thousand dollars,  
17    respectively; twenty-seven thousand dollars, eighteen thousand dollars,  
18    and ninety thousand dollars, respectively; thirty thousand dollars,  
19    twenty thousand dollars, and one hundred thousand dollars, respectively;  
20    thirty-three thousand dollars, twenty-two thousand dollars, and one

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

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1 hundred ten thousand dollars, respectively; thirty-six thousand dollars,  
2 twenty-four thousand dollars, and one hundred twenty thousand dollars,  
3 respectively; THIRTY-NINE THOUSAND DOLLARS, TWENTY-SIX THOUSAND DOLLARS,  
4 AND ONE HUNDRED THIRTY THOUSAND DOLLARS, RESPECTIVELY; FORTY-TWO THOU-  
5 SAND DOLLARS, TWENTY-EIGHT THOUSAND DOLLARS, AND ONE HUNDRED FORTY THOU-  
6 SAND DOLLARS, RESPECTIVELY; AND FORTY-FIVE THOUSAND DOLLARS, THIRTY  
7 THOUSAND DOLLARS AND ONE HUNDRED FIFTY THOUSAND DOLLARS, RESPECTIVELY.  
8 In addition, a county, city, town, village or school district which is a  
9 "high-appreciation municipality" as defined in this subparagraph is  
10 authorized to adopt a local law to increase the maximum exemption allow-  
11 able in paragraphs (a), (b) and (c) of this subdivision to thirty-nine  
12 thousand dollars, twenty-six thousand dollars, and one hundred thirty  
13 thousand dollars, respectively; forty-two thousand dollars, twenty-eight  
14 thousand dollars, and one hundred forty thousand dollars, respectively;  
15 forty-five thousand dollars, thirty thousand dollars and one hundred  
16 fifty thousand dollars, respectively; forty-eight thousand dollars,  
17 thirty-two thousand dollars and one hundred sixty thousand dollars,  
18 respectively; fifty-one thousand dollars, thirty-four thousand dollars  
19 and one hundred seventy thousand dollars, respectively; fifty-four thou-  
20 sand dollars, thirty-six thousand dollars and one hundred eighty thou-  
21 sand dollars, respectively; FIFTY-SEVEN THOUSAND DOLLARS, THIRTY-EIGHT  
22 THOUSAND DOLLARS AND ONE HUNDRED NINETY THOUSAND DOLLARS, RESPECTIVELY;  
23 SIXTY THOUSAND DOLLARS, FORTY THOUSAND DOLLARS AND TWO HUNDRED THOUSAND  
24 DOLLARS, RESPECTIVELY; SIXTY-THREE THOUSAND DOLLARS, FORTY-TWO THOUSAND  
25 DOLLARS AND TWO HUNDRED TEN THOUSAND DOLLARS, RESPECTIVELY; SIXTY-SIX  
26 THOUSAND DOLLARS, FORTY-FOUR THOUSAND DOLLARS AND TWO HUNDRED TWENTY  
27 THOUSAND DOLLARS, RESPECTIVELY; SIXTY-NINE THOUSAND DOLLARS, FORTY-SIX  
28 THOUSAND DOLLARS AND TWO HUNDRED THIRTY THOUSAND DOLLARS, RESPECTIVELY;  
29 SEVENTY-TWO THOUSAND DOLLARS, FORTY-EIGHT THOUSAND DOLLARS AND TWO  
30 HUNDRED FORTY THOUSAND DOLLARS, RESPECTIVELY; SEVENTY-FIVE THOUSAND  
31 DOLLARS, FIFTY THOUSAND DOLLARS AND TWO HUNDRED FIFTY THOUSAND DOLLARS,  
32 RESPECTIVELY. For purposes of this subparagraph, a "high-appreciation  
33 municipality" means: (A) a special assessing unit that is a city, (B) a  
34 county for which the commissioner has established a sales price differ-  
35 ential factor for purposes of the STAR exemption authorized by section  
36 four hundred twenty-five of this title in three consecutive years, and  
37 (C) a city, town, village or school district which is wholly or partly  
38 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 subdivision (b) of section 1 of  
42 part W of chapter 56 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, 2016; provided that  
7 sections one and two of this act shall apply to assessment rolls based  
8 on taxable status dates occurring on or after such date.