

1458--A

2015-2016 Regular Sessions

I N   S E N A T E

January 12, 2015

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Introduced by Sens. GOLDEN, FELDER -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- recommitted to the Committee on Aging in accordance with Senate Rule 6, sec. 8 -- 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 assessment exemptions for living quarters for a parent or grandparent

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, 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, subdivision 1 as  
3     further amended by subdivision (b) of section 1 of part W of chapter 56  
4     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  
22    section and shall only apply during taxable years during which at least

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

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1 one such parent [or], grandparent OR ELIGIBLE PERSON maintains a primary  
2 place of residence in such living quarters.

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

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

28 S 3. This act shall take effect immediately.