

# STATE OF NEW YORK

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6510--A

2017-2018 Regular Sessions

## IN ASSEMBLY

March 7, 2017

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Introduced by M. of A. D'URSO, DenDEKKER, BENEDETTO, PHEFFER AMATO, KEARNS, TITONE, LAVINE, HOOPER, GUNTHER, SANTABARBARA, ABBATE, ORTIZ, SIMANOWITZ, COLTON, BLAKE, BRABENEC, BLANKENBUSH, B. MILLER, GOTTFRIED, THIELE, STECK, RAIA, MORINELLO, LOPEZ, MOSLEY, JENNE, CURRAN, M. G. MILLER -- Multi-Sponsored by -- M. of A. CRESPO, ENGLEBRIGHT, GIGLIO, GRAF, SIMON -- read once and referred to the Committee on Veterans' Affairs -- reported and referred to the Committee on Ways and Means -- 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 (iii) of paragraph (c) of subdivision 2 of  
2 section 458-b of the real property tax law, as separately amended by  
3 chapters 22 and 253 of the laws of 2016, is amended to read as follows:  
4 (iii) The exemption provided by paragraph (a) of this subdivision  
5 shall be granted for a period of ten years. The commencement of such ten  
6 year period shall be governed pursuant to this subparagraph. Where a  
7 qualified owner owns qualifying residential real property on the effec-  
8 tive date of the local law or resolution providing for such exemption,  
9 such ten year period shall be measured from the assessment roll prepared  
10 pursuant to the first taxable status date occurring on or after the  
11 effective date of the local law or resolution providing for such  
12 exemption. Where a qualified owner does not own qualifying residential  
13 real property on the effective date of the local law or resolution  
14 providing for such exemption, such ten year period shall be measured  
15 from the assessment roll prepared pursuant to the first taxable status  
16 date occurring at least sixty days after the date of purchase of quali-  
17 fying residential real property; provided, however, that should the  
18 veteran apply for and be granted an exemption on the assessment roll

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

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1 prepared pursuant to a taxable status date occurring within sixty days  
2 after the date of purchase of residential real property, such ten year  
3 period shall be measured from the first assessment roll in which the  
4 exemption occurs. If, before the expiration of such ten year period,  
5 such exempt property is sold and replaced with other residential real  
6 property, such exemption may be granted pursuant to this subdivision for  
7 the unexpired portion of the ten year exemption period, provided howev-  
8 er, that notwithstanding the ten year limitation imposed by the forego-  
9 ing provisions of this subparagraph, a county, city, town, village or  
10 school district that has adopted a local law or resolution pursuant to  
11 paragraph (a) of this subdivision may adopt a local law or resolution  
12 providing that the exemption authorized by this section shall apply to  
13 qualifying owners of qualifying real property for as long as they remain  
14 qualifying owners, without regard to such ten year limitation. Each  
15 county, city, town or village may adopt a local law, and each school  
16 district may adopt a resolution, to reduce the maximum exemption allow-  
17 able in paragraphs (a) and (b) of this subdivision to six thousand  
18 dollars, nine thousand dollars and thirty thousand dollars, respective-  
19 ly, or four thousand dollars, six thousand dollars and twenty thousand  
20 dollars, respectively. Each county, city, town, or village is also  
21 authorized to adopt a local law, and each school district may adopt a  
22 resolution, to increase the maximum exemption allowable in paragraphs  
23 (a) and (b) of this subdivision to ten thousand dollars, fifteen thou-  
24 sand dollars and fifty thousand dollars, respectively; twelve thousand  
25 dollars, eighteen thousand dollars and sixty thousand dollars, respec-  
26 tively; fourteen thousand dollars, twenty-one thousand dollars and  
27 seventy thousand dollars, respectively; sixteen thousand dollars, twen-  
28 ty-four thousand dollars and eighty thousand dollars, respectively;  
29 eighteen thousand dollars, twenty-seven thousand dollars and ninety  
30 thousand dollars, respectively; twenty thousand dollars, thirty thousand  
31 dollars and one hundred thousand dollars, respectively; twenty-two thou-  
32 sand dollars, thirty-three thousand dollars and one hundred ten thousand  
33 dollars, respectively; twenty-four thousand dollars, thirty-six thousand  
34 dollars and one hundred twenty thousand dollars, respectively; twenty-  
35 six thousand dollars, thirty-nine thousand dollars, and one hundred  
36 thirty thousand dollars, respectively; twenty-eight thousand dollars,  
37 forty-two thousand dollars, and one hundred forty thousand dollars,  
38 respectively; and thirty thousand dollars, forty-five thousand dollars  
39 and one hundred fifty thousand dollars, respectively. In addition, a  
40 county, city, town or village which is a "high-appreciation municipi-  
41 pality" as defined in this subparagraph is authorized to adopt a local  
42 law, and each school district which is within a high-appreciation muni-  
43 cipality is authorized to adopt a resolution, to increase the maximum  
44 exemption allowable in paragraphs (a) and (b) of this subdivision to  
45 twenty-six thousand dollars, thirty-nine thousand dollars and one  
46 hundred thirty thousand dollars, respectively; twenty-eight thousand  
47 dollars, forty-two thousand dollars and one hundred forty thousand  
48 dollars, respectively; thirty thousand dollars, forty-five thousand  
49 dollars and one hundred fifty thousand dollars, respectively; thirty-two  
50 thousand dollars, forty-eight thousand dollars and one hundred sixty  
51 thousand dollars, respectively; thirty-four thousand dollars, fifty-one  
52 thousand dollars and one hundred seventy thousand dollars, respectively;  
53 thirty-six thousand dollars, fifty-four thousand dollars and one hundred  
54 eighty thousand dollars, respectively; thirty-eight thousand dollars,  
55 fifty-seven thousand dollars and one hundred ninety thousand dollars,  
56 respectively; forty thousand dollars, sixty thousand dollars and two

1 hundred thousand dollars, respectively; forty-two thousand dollars,  
2 sixty-three thousand dollars and two hundred ten thousand dollars,  
3 respectively; forty-four thousand dollars, sixty-six thousand dollars  
4 and two hundred twenty thousand dollars, respectively; forty-six thou-  
5 sand dollars, sixty-nine thousand dollars and two hundred thirty thou-  
6 sand dollars, respectively; forty-eight thousand dollars, seventy-two  
7 thousand dollars and two hundred forty thousand dollars, respectively;  
8 fifty thousand dollars, seventy-five thousand dollars and two hundred  
9 fifty thousand dollars, respectively. For purposes of this subparagraph,  
10 a "high-appreciation municipality" means: (A) a special assessing unit  
11 that is a city, (B) a county for which the commissioner has established  
12 a sales price differential factor for purposes of the STAR exemption  
13 authorized by section four hundred twenty-five of this title in three  
14 consecutive years, and (C) a city, town or village which is wholly or  
15 partly located within such a county.

16 § 2. This act shall take effect immediately and shall apply to assess-  
17 ment rolls prepared on the basis of taxable status dates occurring on or  
18 after January 1, 2018.