

# STATE OF NEW YORK

5722--A

2017-2018 Regular Sessions

## IN SENATE

April 26, 2017

Introduced by Sens. LARKIN, CROCI, LITTLE -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs -- 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 authorizing counties, cities, town, villages and school districts to extend or make permanent the granting of the exemption for Cold War 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 initially be granted for a period of ten years, and may thereafter  
6 be extended for an additional period of ten years or be made permanent.  
7 The commencement of such [~~ten-year~~] exemption period shall be governed  
8 pursuant to this subparagraph. Where a qualified owner owns qualifying  
9 residential real property on the effective date of the local law or  
10 resolution providing for such exemption, such [~~ten-year~~] exemption peri-  
11 od shall be measured from the assessment roll prepared pursuant to the  
12 first taxable status date occurring on or after the effective date of  
13 the local law or resolution providing for such exemption. Where a quali-  
14 fied owner does not own qualifying residential real property on the  
15 effective date of the local law or resolution providing for such  
16 exemption, such [~~ten-year~~] exemption period shall be measured from the  
17 assessment roll prepared pursuant to the first taxable status date  
18 occurring at least sixty days after the date of purchase of qualifying  
19 residential real property; provided, however, that should the veteran  
20 apply for and be granted an exemption on the assessment roll prepared  
21 pursuant to a taxable status date occurring within sixty days after the

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

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1 date of purchase of residential real property, such [~~ten-year~~] exemption  
2 period shall be measured from the first assessment roll in which the  
3 exemption occurs. If, before the expiration of such [~~ten-year~~] exemption  
4 period, such exempt property is sold and replaced with other residential  
5 real property, such exemption may be granted pursuant to this subdivi-  
6 sion for the unexpired portion of the [~~ten-year~~] exemption period. Each  
7 county, city, town or village may adopt a local law, and each school  
8 district may adopt a resolution, to reduce the maximum exemption allow-  
9 able in paragraphs (a) and (b) of this subdivision to six thousand  
10 dollars, nine thousand dollars and thirty thousand dollars, respective-  
11 ly, or four thousand dollars, six thousand dollars and twenty thousand  
12 dollars, respectively. Each county, city, town, or village is also  
13 authorized to adopt a local law, and each school district may adopt a  
14 resolution, to increase the maximum exemption allowable in paragraphs  
15 (a) and (b) of this subdivision to ten thousand dollars, fifteen thou-  
16 sand dollars and fifty thousand dollars, respectively; twelve thousand  
17 dollars, eighteen thousand dollars and sixty thousand dollars, respec-  
18 tively; fourteen thousand dollars, twenty-one thousand dollars and  
19 seventy thousand dollars, respectively; sixteen thousand dollars, twen-  
20 ty-four thousand dollars and eighty thousand dollars, respectively;  
21 eighteen thousand dollars, twenty-seven thousand dollars and ninety  
22 thousand dollars, respectively; twenty thousand dollars, thirty thousand  
23 dollars and one hundred thousand dollars, respectively; twenty-two thou-  
24 sand dollars, thirty-three thousand dollars and one hundred ten thousand  
25 dollars, respectively; twenty-four thousand dollars, thirty-six thousand  
26 dollars and one hundred twenty thousand dollars, respectively; twenty-  
27 six thousand dollars, thirty-nine thousand dollars, and one hundred  
28 thirty thousand dollars, respectively; twenty-eight thousand dollars,  
29 forty-two thousand dollars, and one hundred forty thousand dollars,  
30 respectively; and thirty thousand dollars, forty-five thousand dollars  
31 and one hundred fifty thousand dollars, respectively. In addition, a  
32 county, city, town or village which is a "high-appreciation municipi-  
33 pality" as defined in this subparagraph is authorized to adopt a local  
34 law, and each school district which is within a high-appreciation muni-  
35 cipality is authorized to adopt a resolution, to increase the maximum  
36 exemption allowable in paragraphs (a) and (b) of this subdivision to  
37 twenty-six thousand dollars, thirty-nine thousand dollars and one  
38 hundred thirty thousand dollars, respectively; twenty-eight thousand  
39 dollars, forty-two thousand dollars and one hundred forty thousand  
40 dollars, respectively; thirty thousand dollars, forty-five thousand  
41 dollars and one hundred fifty thousand dollars, respectively; thirty-two  
42 thousand dollars, forty-eight thousand dollars and one hundred sixty  
43 thousand dollars, respectively; thirty-four thousand dollars, fifty-one  
44 thousand dollars and one hundred seventy thousand dollars, respectively;  
45 thirty-six thousand dollars, fifty-four thousand dollars and one hundred  
46 eighty thousand dollars, respectively; thirty-eight thousand dollars,  
47 fifty-seven thousand dollars and one hundred ninety thousand dollars,  
48 respectively; forty thousand dollars, sixty thousand dollars and two  
49 hundred thousand dollars, respectively; forty-two thousand dollars,  
50 sixty-three thousand dollars and two hundred ten thousand dollars,  
51 respectively; forty-four thousand dollars, sixty-six thousand dollars  
52 and two hundred twenty thousand dollars, respectively; forty-six thou-  
53 sand dollars, sixty-nine thousand dollars and two hundred thirty thou-  
54 sand dollars, respectively; forty-eight thousand dollars, seventy-two  
55 thousand dollars and two hundred forty thousand dollars, respectively;  
56 fifty thousand dollars, seventy-five thousand dollars and two hundred

1 fifty thousand dollars, respectively. For purposes of this subparagraph,  
2 a "high-appreciation municipality" means: (A) a special assessing unit  
3 that is a city, (B) a county for which the commissioner has established  
4 a sales price differential factor for purposes of the STAR exemption  
5 authorized by section four hundred twenty-five of this title in three  
6 consecutive years, and (C) a city, town or village which is wholly or  
7 partly located within such a county.

8 § 2. This act shall take effect immediately; provided however, that  
9 the extension of the exemption granted pursuant to section 458-b of the  
10 real property tax law for an additional period of ten years or to be  
11 made permanent, as authorized by section one of this act, shall only  
12 become effective in a county, city, town, village or school district, on  
13 the first taxable status date occurring on or after the effective date  
14 of a local law of resolution which authorizes such extension of such  
15 exemption for the additional period of ten years or to be made perma-  
16 nent, to qualified owners of qualifying real property within such coun-  
17 ty, city, town, village or school district.