

# STATE OF NEW YORK

6510

2017-2018 Regular Sessions

## IN ASSEMBLY

March 7, 2017

Introduced by M. of A. D'URSO, DenDEKKER -- 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 (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  
19 prepared pursuant to a taxable status date occurring within sixty days  
20 after the date of purchase of residential real property, such ten year  
21 period shall be measured from the first assessment roll in which the  
22 exemption occurs. If, before the expiration of such ten year period,  
23 such exempt property is sold and replaced with other residential real  
24 property, such exemption may be granted pursuant to this subdivision for  
25 the unexpired portion of the ten year exemption period.] Each county,~~

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

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1 city, town or village may adopt a local law, and each school district  
2 may adopt a resolution, to reduce the maximum exemption allowable in  
3 paragraphs (a) and (b) of this subdivision to six thousand dollars, nine  
4 thousand dollars and thirty thousand dollars, respectively, or four  
5 thousand dollars, six thousand dollars and twenty thousand dollars,  
6 respectively. Each county, city, town, or village is also authorized to  
7 adopt a local law, and each school district may adopt a resolution, to  
8 increase the maximum exemption allowable in paragraphs (a) and (b) of  
9 this subdivision to ten thousand dollars, fifteen thousand dollars and  
10 fifty thousand dollars, respectively; twelve thousand dollars, eighteen  
11 thousand dollars and sixty thousand dollars, respectively; fourteen  
12 thousand dollars, twenty-one thousand dollars and seventy thousand  
13 dollars, respectively; sixteen thousand dollars, twenty-four thousand  
14 dollars and eighty thousand dollars, respectively; eighteen thousand  
15 dollars, twenty-seven thousand dollars and ninety thousand dollars,  
16 respectively; twenty thousand dollars, thirty thousand dollars and one  
17 hundred thousand dollars, respectively; twenty-two thousand dollars,  
18 thirty-three thousand dollars and one hundred ten thousand dollars,  
19 respectively; twenty-four thousand dollars, thirty-six thousand dollars  
20 and one hundred twenty thousand dollars, respectively; twenty-six thou-  
21 sand dollars, thirty-nine thousand dollars, and one hundred thirty thou-  
22 sand dollars, respectively; twenty-eight thousand dollars, forty-two  
23 thousand dollars, and one hundred forty thousand dollars, respectively;  
24 and thirty thousand dollars, forty-five thousand dollars and one hundred  
25 fifty thousand dollars, respectively. In addition, a county, city, town  
26 or village which is a "high-appreciation municipality" as defined in  
27 this subparagraph is authorized to adopt a local law, and each school  
28 district which is within a high-appreciation municipality is authorized  
29 to adopt a resolution, to increase the maximum exemption allowable in  
30 paragraphs (a) and (b) of this subdivision to twenty-six thousand  
31 dollars, thirty-nine thousand dollars and one hundred thirty thousand  
32 dollars, respectively; twenty-eight thousand dollars, forty-two thousand  
33 dollars and one hundred forty thousand dollars, respectively; thirty  
34 thousand dollars, forty-five thousand dollars and one hundred fifty  
35 thousand dollars, respectively; thirty-two thousand dollars, forty-eight  
36 thousand dollars and one hundred sixty thousand dollars, respectively;  
37 thirty-four thousand dollars, fifty-one thousand dollars and one hundred  
38 seventy thousand dollars, respectively; thirty-six thousand dollars,  
39 fifty-four thousand dollars and one hundred eighty thousand dollars,  
40 respectively; thirty-eight thousand dollars, fifty-seven thousand  
41 dollars and one hundred ninety thousand dollars, respectively; forty  
42 thousand dollars, sixty thousand dollars and two hundred thousand  
43 dollars, respectively; forty-two thousand dollars, sixty-three thousand  
44 dollars and two hundred ten thousand dollars, respectively; forty-four  
45 thousand dollars, sixty-six thousand dollars and two hundred twenty  
46 thousand dollars, respectively; forty-six thousand dollars, sixty-nine  
47 thousand dollars and two hundred thirty thousand dollars, respectively;  
48 forty-eight thousand dollars, seventy-two thousand dollars and two  
49 hundred forty thousand dollars, respectively; fifty thousand dollars,  
50 seventy-five thousand dollars and two hundred fifty thousand dollars,  
51 respectively. For purposes of this subparagraph, a "high-appreciation  
52 municipality" means: (A) a special assessing unit that is a city, (B) a  
53 county for which the commissioner has established a sales price differ-  
54 ential factor for purposes of the STAR exemption authorized by section  
55 four hundred twenty-five of this title in three consecutive years, and

1 (C) a city, town or village which is wholly or partly located within  
2 such a county.

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