

STATE OF NEW YORK

5659--A

2017-2018 Regular Sessions

IN SENATE

April 24, 2017

Introduced by Sen. GALLIVAN -- 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 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

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

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

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

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