

STATE OF NEW YORK

3359

2019-2020 Regular Sessions

IN ASSEMBLY

January 29, 2019

Introduced by M. of A. ABINANTI -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to granting enhanced STAR benefits to veterans

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph (a) of subdivision 2 and the subdivision heading,
2 opening paragraph and paragraph (a) of subdivision 4 of section 425 of
3 the real property tax law, paragraph (a) of subdivision 2 as amended by
4 section 1 and subparagraph (i) of paragraph (a) of subdivision 4 as
5 amended by section 2 of part E of chapter 83 of the laws of 2002, the
6 subdivision heading and opening paragraph of subdivision 4 as added by
7 section 1 of part B of chapter 389 of the laws of 1997 and paragraph (a)
8 of subdivision 4 as amended by section 4 of part A of chapter 405 of the
9 laws of 1999, are amended to read as follows:

10 (a) Overview. There shall be two variations of the exemption author-
11 ized by this section: an exemption for property owned by persons who
12 satisfy the criteria set forth in subdivision three of this section,
13 which shall be known as the "basic" STAR exemption, and an exemption for
14 property owned by senior citizens and veterans who satisfy the criteria
15 set forth in both subdivisions three and four of this section, which
16 shall be known as the "enhanced" STAR exemption. The exempt amount for
17 each assessing unit shall be determined annually as set forth in this
18 subdivision, by multiplying the "base figure" by the locally-applicable
19 "sales price differential factor," if any, multiplying the product by
20 the appropriate "equalization factor" for the assessing unit, and, if
21 necessary, increasing the result to equal the applicable "floor." The
22 result is then rounded to the nearest multiple of ten dollars.

23 Senior citizens and veterans. The enhanced exemption for property
24 owned by senior citizens and veterans shall be provided where all of the
25 following requirements are satisfied:

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

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1 (a) Age or veteran status. (i) All of the owners must be either at
2 least sixty-five years of age or [~~elder~~] veterans as of the date speci-
3 fied herein, or in the case of property owned by husband and wife or by
4 siblings, one of the owners must be either at least sixty-five years of
5 age or a veteran as of that date and the property must serve as the
6 primary residence of that owner. For the two thousand--two thousand one
7 school year, eligibility for the exemption shall be based upon age as of
8 December thirty-first, two thousand. For each subsequent school year,
9 the applicable date shall be advanced by one year.

10 (ii) The term "siblings" as used herein shall have the same meaning as
11 set forth in section four hundred sixty-seven of this article.

12 (ii-a) The term "veteran" as used herein shall have the same meanings
13 as set forth in section four hundred fifty-eight-a and section four
14 hundred fifty-eight-b of this article.

15 (iii) In the case of property owned by husband and wife, one of whom
16 is sixty-five years of age or over, the exemption, once granted, shall
17 not be rescinded solely because of the death of the older spouse so long
18 as the surviving spouse is at least sixty-two years of age as of the
19 date specified in this paragraph.

20 (iv) In the case of property owned by husband and wife, one of whom is
21 a veteran, the exemption, once granted, shall not be rescinded solely
22 because of the death of the veteran spouse so long as the surviving
23 spouse is a veteran.

24 (v) In the case of property owned by a veteran who is also at least
25 sixty-five years of age, such property shall be subject to both the
26 senior citizen enhanced STAR benefit as well as half of the veterans
27 enhanced STAR benefit.

28 (vi) In the case of property owned by a veteran that has been granted
29 an exemption under either section four hundred fifty-eight-a or four
30 hundred fifty-eight-b of this article by a school district, the property
31 shall not be eligible for the veterans enhanced STAR benefit.

32 § 2. This act shall take effect immediately and shall apply to all tax
33 years commencing on or after it shall have become a law.