

# STATE OF NEW YORK

2394

2021-2022 Regular Sessions

## IN ASSEMBLY

January 19, 2021

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

AN ACT to amend the real property tax law, in relation to assessment  
exemptions for living quarters for a parent or grandparent

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

1 Section 1. Subdivisions 1 and 3 of section 469 of the real property  
2 tax law, as added by chapter 377 of the laws of 2000, subdivision 1 as  
3 further amended by subdivision (b) of section 1 of part W of chapter 56  
4 of the laws of 2010, are amended to read as follows:

5 1. A county, city, town, village or school district acting through its  
6 local legislative body is hereby authorized and empowered to adopt and  
7 amend local laws, or resolutions in the case of school districts, to  
8 provide for an exemption from taxation to the extent of any increase in  
9 assessed value of residential property resulting from the construction  
10 or reconstruction of such property for the purpose of providing living  
11 quarters for a parent or grandparent, who is sixty-two years of age or  
12 older, or another eligible person, as defined in subdivision five-a of  
13 this section. Such exemption shall not exceed (a) the increase in  
14 assessed value resulting from construction or reconstruction of such  
15 property, or (b) twenty percent of the total assessed value of such  
16 property as improved, or (c) twenty percent of the median sale price of  
17 residential property as reported in the most recent sales statistical  
18 summary published by the commissioner for the county in which the prop-  
19 erty is located, whichever is less.

20 3. Such exemption shall be applicable only to construction or recon-  
21 struction which occurred subsequent to the effective date of this  
22 section and shall only apply during taxable years during which at least  
23 one such parent ~~[ex]~~, grandparent or eligible person maintains a primary  
24 place of residence in such living quarters.

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

LBD07032-01-1

1 § 2. Section 469 of the real property tax law is amended by adding a  
2 new subdivision 5-a to read as follows:

3 5-a. For the purposes of this section, the term "eligible person"  
4 shall be deemed to include an individual who is sixty-two years of age  
5 or older, or a husband and wife, one of whom is sixty-two years of age  
6 or older, or a person with a disability, provided that such person, or  
7 in the case of a husband and wife, one spouse, is within three degrees  
8 of consanguinity or three degrees of affinity with the property owner.  
9 To qualify as a person with a disability for the purposes of this  
10 section, an individual shall submit to the appropriate assessor proof  
11 that he or she is currently receiving social security disability insur-  
12 ance or supplemental security income benefits under the federal social  
13 security act or disability pension or disability compensation benefits  
14 provided by the United States department of veterans affairs or those  
15 previously eligible by virtue of receiving disability benefits under the  
16 supplemental security income program or the social security disability  
17 program and currently receiving medical assistance benefits based on  
18 determination of disability as provided in section three hundred sixty-  
19 six of the social services law, or a certified statement from a physi-  
20 cian licensed to practice in the state on a form prescribed and made  
21 available by the commissioner which states that the individual has a  
22 permanent physical impairment which substantially limits one or more of  
23 such individual's major life activities, or a certificate from the state  
24 commission for the blind and visually handicapped stating that such  
25 individual is legally blind.

26 § 3. This act shall take effect immediately.