

STATE OF NEW YORK

9217

IN ASSEMBLY

February 16, 2024

Introduced by M. of A. REILLY -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to real property tax exemptions for property in cities having a population of one million or more and owned by certain veterans or their family members

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

1 Section 1. Paragraph 2 of subdivision 1 of section 458 of the real
2 property tax law, as amended by chapter 425 of the laws of 2014, is
3 amended to read as follows:

4 (2) Except as provided in subdivision five of this section, no such
5 exemption on account of eligible funds paid on account of military or
6 naval services rendered by an individual shall be allowed in excess of
7 seven thousand five hundred dollars; provided, however, in a city with a
8 population of one million or more, an exemption on account of eligible
9 funds paid on account of military or naval services rendered by an indi-
10 vidual shall equal forty percent of eligible funds, but in no case shall
11 such exemption be allowed in excess of two thousand dollars. For the
12 purposes of this subdivision any established exemption, or newly claimed
13 exemption, or an aggregate thereof, as the case may be, in excess of any
14 multiple of fifty dollars shall be regarded as being the nearest multi-
15 ple of fifty dollars and allowed in such amount. If the amount of such
16 exemption has no nearest multiple of fifty dollars, it shall be regarded
17 as being the next higher multiple of fifty dollars and allowed in such
18 amount. The mingling of such eligible funds with other funds or their
19 retention by the United States for insurance premiums shall not bar the
20 granting of a claim for such exemption.

21 § 2. Subdivision 2 of section 458 of the real property tax law, as
22 amended by section 82 of part PP of chapter 56 of the laws of 2022, is
23 amended to read as follows:

24 2. Real property purchased with moneys collected by popular
25 subscription in partial recognition of extraordinary services rendered
26 by any veteran of world war one, world war two, or of the hostilities
27 which commenced June twenty-seventh, nineteen hundred fifty, who (a) was

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

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1 honorably discharged from such service, or (b) has a qualifying condi-
2 tion, as defined in section one of the veterans' services law, and has
3 received a discharge other than bad conduct or dishonorable from such
4 service, or (c) is a discharged LGBT veteran, as defined in section one
5 of the veterans' services law, and has received a discharge other than
6 bad conduct or dishonorable from such service, and who sustained perma-
7 nent disability while on military duty, either total or partial, and
8 owned by the person who sustained such injuries, or by his or her spouse
9 or unremarried surviving spouse, or dependent father or mother, is
10 subject to taxation as herein provided. Such property shall be assessed
11 in the same manner as other real property in the tax district. At the
12 meeting of the assessors to hear complaints concerning the assessments,
13 a verified application for the exemption of such real property from
14 taxation may be presented to them by or on behalf of the owner thereof,
15 which application must show the facts on which the exemption is claimed,
16 including the amount of moneys so raised and used in or toward the
17 purchase of such property. No exemption on account of any such gift
18 shall be allowed in excess of five thousand dollars; provided, however,
19 in any city with a population of one million or more, no exemption on
20 account of any gift shall be allowed in excess of two thousand dollars.
21 The application for exemption shall be presented and action thereon
22 taken in the manner provided by subdivision one of this section. If no
23 application for exemption be granted, the property shall be subject to
24 taxation for all purposes. The provisions herein, relating to the
25 assessment and exemption of property purchased with moneys raised by
26 popular subscription, apply and shall be enforced in each municipal
27 corporation authorized to levy taxes.

28 § 3. Paragraph (a) of subdivision 1 of section 458-a of the real prop-
29 erty tax law, as amended by chapter 606 of the laws of 2021, is amended
30 to read as follows:

31 (a) "Period of war" means the Spanish-American war; the Mexican border
32 period; World War I; World War II; the hostilities, known as the Korean
33 war, which commenced June twenty-seventh, nineteen hundred fifty and
34 terminated on January thirty-first, nineteen hundred fifty-five; the
35 hostilities, known as the Vietnam war, which commenced November first,
36 nineteen hundred fifty-five and terminated on May seventh, nineteen
37 hundred seventy-five; ~~and~~ the hostilities, known as the Persian Gulf
38 conflict, which commenced August second, nineteen hundred ninety; in any
39 city with a population of one million or more, the hostilities, known as
40 the Iraq war, which commenced March, two thousand three; and in any city
41 with a population of one million or more, the hostilities, known as the
42 Afghanistan war, which commenced October seventh, two thousand one.

43 § 4. Subdivision 2 of section 458-a of the real property tax law, as
44 added by chapter 525 of the laws of 1984, paragraph (a) as amended by
45 chapter 899 of the laws of 1985, paragraph (b) as amended by chapter 473
46 of the laws of 2004, paragraph (c) as amended by chapter 100 of the laws
47 of 1988, subparagraph (i) of paragraph (d) as amended by chapter 332 of
48 the laws of 2016 and subparagraph (ii) of paragraph (d) as amended by
49 chapter 381 of the laws of 2015, is amended to read as follows:

50 2. (a) Qualifying residential real property shall be exempt from taxa-
51 tion to the extent of fifteen percent of the assessed value of such
52 property; provided, however, that such exemption shall not exceed twelve
53 thousand dollars or the product of twelve thousand dollars multiplied by
54 the latest state equalization rate for the assessing unit, or in the
55 case of a special assessing unit, the latest class ratio, whichever is
56 less; provided, however, in any city with a population of one million or

1 more, qualifying residential real property shall be exempt from taxation
2 to the extent of six percent of the assessed value of such property;
3 provided, further, that such exemption shall not exceed four thousand
4 eight hundred dollars or the product of four thousand eight hundred
5 dollars multiplied by the latest class ratio, whichever is less.

6 (b) In addition to the exemption provided by paragraph (a) of this
7 subdivision, where the veteran served in a combat theatre or combat zone
8 of operations, as documented by the award of a United States campaign
9 ribbon or service medal, or the armed forces expeditionary medal, navy
10 expeditionary medal, marine corps expeditionary medal, or global war on
11 terrorism expeditionary medal, qualifying residential real property also
12 shall be exempt from taxation to the extent of ten percent of the
13 assessed value of such property; provided, however, that such exemption
14 shall not exceed eight thousand dollars or the product of eight thousand
15 dollars multiplied by the latest state equalization rate for the assess-
16 ing unit, or in the case of a special assessing unit, the class ratio,
17 whichever is less; provided further, that, in any city with a population
18 of one million or more, where the veteran served in a combat theatre or
19 combat zone of operations, as documented by the award of a United States
20 campaign ribbon or service medal, or the armed forces expeditionary
21 medal, navy expeditionary medal, marine corps expeditionary medal, or
22 global war on terrorism expeditionary medal, qualifying residential real
23 property also shall be exempt from taxation to the extent of four
24 percent of the assessed value of such property; provided further, that
25 such exemption shall not exceed three thousand two hundred dollars or
26 the product of three thousand two hundred dollars multiplied by the
27 class ratio, whichever is less.

28 (c) In addition to the exemptions provided by paragraphs (a) and (b)
29 of this subdivision, where the veteran received a compensation rating
30 from the United States veteran's administration or from the United
31 States department of defense because of a service connected disability,
32 qualifying residential real property shall be exempt from taxation to
33 the extent of the product of the assessed value of such property multi-
34 plied by fifty percent of the veteran's disability rating; provided,
35 however, that such exemption shall not exceed forty thousand dollars or
36 the product of forty thousand dollars multiplied by the latest state
37 equalization rate for the assessing unit, or in the case of a special
38 assessing unit, the latest class ratio, whichever is less. For purposes
39 of this paragraph, where a person who served in the active military,
40 naval or air service during a period of war died in service of a service
41 connected disability, such person shall be deemed to have been assigned
42 a compensation rating of one hundred percent; provided, however, in any
43 city with a population of one million or more, in addition to the
44 exemptions provided by paragraphs (a) and (b) of this subdivision, where
45 the veteran received a compensation rating from the United States veter-
46 an's administration or from the United States department of defense
47 because of a service connected disability, qualifying residential real
48 property shall be exempt from taxation to the extent of the product of
49 the assessed value of such property multiplied by twenty percent of the
50 veteran's disability rating; provided further, that such exemption shall
51 not exceed sixteen thousand dollars or the product of sixteen thousand
52 dollars multiplied by the latest class ratio, whichever is less.

53 (d) Limitations. (i) The exemption from taxation provided by this
54 subdivision shall be applicable to county, city, town, village and
55 school district taxation if the governing body of the school district in
56 which the property is located, or in the case of a city with a popu-

1 lation of one million or more, the local legislative body, after public
2 hearings, adopts a resolution, or in the case of a city with a popu-
3 lation of one million or more, a local law, providing such exemption,
4 the procedure for such hearing and resolution or local law shall be
5 conducted separately from the procedure for any hearing and local law or
6 resolution conducted pursuant to subparagraph (ii) of this paragraph,
7 paragraph (b) of subdivision four, paragraph (d) of subdivision six and
8 paragraph (b) of subdivision seven of this section; provided, however,
9 that in any city with a population of one million or more, the exemption
10 from taxation provided by this subdivision shall be applicable to city
11 taxes and taxes levied for local school purposes.

12 (ii) Each county, city, town, village or school district may adopt a
13 local law to reduce the maximum exemption allowable in paragraphs (a),
14 (b) and (c) of this subdivision to nine thousand dollars, six thousand
15 dollars and thirty thousand dollars, respectively, or six thousand
16 dollars, four thousand dollars and twenty thousand dollars, respective-
17 ly. Each county, city, town, village or school district is also author-
18 ized to adopt a local law to increase the maximum exemption allowable in
19 paragraphs (a), (b) and (c) of this subdivision to fifteen thousand
20 dollars, ten thousand dollars and fifty thousand dollars, respectively;
21 eighteen thousand dollars, twelve thousand dollars and sixty thousand
22 dollars, respectively; twenty-one thousand dollars, fourteen thousand
23 dollars, and seventy thousand dollars, respectively; twenty-four thou-
24 sand dollars, sixteen thousand dollars, and eighty thousand dollars,
25 respectively; twenty-seven thousand dollars, eighteen thousand dollars,
26 and ninety thousand dollars, respectively; thirty thousand dollars,
27 twenty thousand dollars, and one hundred thousand dollars, respectively;
28 thirty-three thousand dollars, twenty-two thousand dollars, and one
29 hundred ten thousand dollars, respectively; thirty-six thousand dollars,
30 twenty-four thousand dollars, and one hundred twenty thousand dollars,
31 respectively; thirty-nine thousand dollars, twenty-six thousand dollars,
32 and one hundred thirty thousand dollars, respectively; forty-two thou-
33 sand dollars, twenty-eight thousand dollars, and one hundred forty thou-
34 sand dollars, respectively; and forty-five thousand dollars, thirty
35 thousand dollars and one hundred fifty thousand dollars, respectively.
36 In addition, a county, city, town, village or school district which is a
37 "high-appreciation municipality" as defined in this subparagraph is
38 authorized to adopt a local law to increase the maximum exemption allow-
39 able in paragraphs (a), (b) and (c) of this subdivision to thirty-nine
40 thousand dollars, twenty-six thousand dollars, and one hundred thirty
41 thousand dollars, respectively; forty-two thousand dollars, twenty-eight
42 thousand dollars, and one hundred forty thousand dollars, respectively;
43 forty-five thousand dollars, thirty thousand dollars and one hundred
44 fifty thousand dollars, respectively; forty-eight thousand dollars,
45 thirty-two thousand dollars and one hundred sixty thousand dollars,
46 respectively; fifty-one thousand dollars, thirty-four thousand dollars
47 and one hundred seventy thousand dollars, respectively; fifty-four thou-
48 sand dollars, thirty-six thousand dollars and one hundred eighty thou-
49 sand dollars, respectively; fifty-seven thousand dollars, thirty-eight
50 thousand dollars and one hundred ninety thousand dollars, respectively;
51 sixty thousand dollars, forty thousand dollars and two hundred thousand
52 dollars, respectively; sixty-three thousand dollars, forty-two thousand
53 dollars and two hundred ten thousand dollars, respectively; sixty-six
54 thousand dollars, forty-four thousand dollars and two hundred twenty
55 thousand dollars, respectively; sixty-nine thousand dollars, forty-six
56 thousand dollars and two hundred thirty thousand dollars, respectively;

1 seventy-two thousand dollars, forty-eight thousand dollars and two
2 hundred forty thousand dollars, respectively; seventy-five thousand
3 dollars, fifty thousand dollars and two hundred fifty thousand dollars,
4 respectively; provided, however, a high-appreciation municipality that
5 is a special assessing unit that is a city with a population of one
6 million or more, is authorized to adopt a local law to increase the
7 maximum exemption allowable in paragraphs (a), (b) and (c) of this
8 subdivision to fifteen thousand six hundred dollars, ten thousand four
9 hundred dollars, and fifty-two thousand dollars, respectively; sixteen
10 thousand eight hundred dollars, eleven thousand two hundred dollars, and
11 fifty-six thousand dollars, respectively; eighteen thousand dollars,
12 twelve thousand dollars, and sixty thousand dollars, respectively; nine-
13 teen thousand two hundred dollars, twelve thousand eight hundred
14 dollars, and sixty-four thousand dollars, respectively; twenty thousand
15 four hundred dollars, thirteen thousand six hundred dollars, and sixty-
16 eight thousand dollars, respectively; twenty-one thousand six hundred
17 dollars, fourteen thousand four hundred dollars, and seventy-two thou-
18 sand dollars, respectively. For purposes of this subparagraph, a "high-
19 appreciation municipality" means: (A) a special assessing unit that is a
20 city, (B) a county for which the commissioner has established a sales
21 price differential factor for purposes of the STAR exemption authorized
22 by section four hundred twenty-five of this title in three consecutive
23 years, and (C) a city, town, village or school district which is wholly
24 or partly located within such a county.

25 § 5. An exemption granted pursuant to section 458 or 458-a of the real
26 property tax law that precedes the effective date of this act shall be
27 calculated on subsequent assessment rolls as if the original exemption
28 had been granted pursuant to the provisions of such section, as amended
29 by this act.

30 § 6. This act shall take effect immediately and apply to assessment
31 rolls based upon the taxable status date occurring on or after the fifth
32 day of January next succeeding the date on which it shall have become a
33 law; provided, however, that the amendments to subdivision 2 of section
34 458 of the real property tax law made by section two of this act shall
35 take effect on the same date and in the same manner as section 2 of part
36 PP of chapter 56 of the laws of 2022, takes effect.