

3098

2011-2012 Regular Sessions

I N   S E N A T E

February 8, 2011

---

Introduced by Sen. BALL -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to veteran's exemptions for a surviving spouse

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. The opening paragraph of subdivision 1 and subdivision 2 of  
2     section 458 of the real property tax law, as amended by chapter 63 of  
3     the laws of 1976, are amended to read as follows:  
4     All property exempt by law from execution, other than an exempt home-  
5     stead. But real property purchased with the proceeds of a pension, bonus  
6     or insurance, or dividends or refunds on such insurance, or payments  
7     received as prisoner of war compensation from the United States govern-  
8     ment, heretofore or hereafter received, hereinafter referred to as  
9     eligible funds, granted by the United States or by this state for mili-  
10    tary or naval services, and owned by the person who rendered such  
11    services, or by the spouse or [unremarried] UNMARRIED surviving spouse,  
12    or dependent father or mother, or the children under twenty-one years of  
13    age of such person is subject to taxation as herein provided.  
14    2. Real property purchased with moneys collected by popular  
15    subscription in partial recognition of extraordinary services rendered  
16    by any honorably discharged veteran of world war one, world war two, or  
17    of the hostilities which commenced June twenty-seventh, nineteen hundred  
18    fifty, who sustained permanent disability while on military duty, either  
19    total or partial, and owned by the person who sustained such injuries,  
20    or by his or her spouse or [unremarried] UNMARRIED surviving spouse, or  
21    dependent father or mother, is subject to taxation as herein provided.  
22    Such property shall be assessed in the same manner as other real proper-  
23    ty in the tax district. At the meeting of the assessors to hear  
24    complaints concerning the assessments, a verified application for the

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

LBD07840-01-1

1 exemption of such real property from taxation may be presented to them  
2 by or on behalf of the owner thereof, which application must show the  
3 facts on which the exemption is claimed, including the amount of moneys  
4 so raised and used in or toward the purchase of such property. No  
5 exemption on account of any such gift shall be allowed in excess of five  
6 thousand dollars. The application for exemption shall be presented and  
7 action thereon taken in the manner provided by subdivision one of this  
8 section. If no application for exemption be granted, the property shall  
9 be subject to taxation for all purposes. The provisions herein, relating  
10 to the assessment and exemption of property purchased with moneys raised  
11 by popular subscription, apply and shall be enforced in each municipal  
12 corporation authorized to levy taxes.

13 S 2. Subdivision 3 of section 458 of the real property tax law, as  
14 amended by chapter 46 of the laws of 2006, is amended to read as  
15 follows:

16 3. In addition to any exemption from taxation on real property which  
17 may be allowed to veterans pursuant to the provisions of subdivisions  
18 one and two of this section, the primary residence of any seriously  
19 disabled veteran who is eligible for pecuniary assistance from the  
20 United States government, or who has received pecuniary assistance from  
21 the United States government and has applied such assistance toward the  
22 acquisition or modification of a suitable housing unit with special  
23 fixtures or movable facilities made necessary by the nature of the  
24 veteran's disability, and the necessary land therefor, shall be fully  
25 exempt from taxation and special district charges and assessments and  
26 special ad valorem levies. The same exemption shall also be allowed on  
27 such a housing unit owned by the [unremarried] UNMARRIED surviving  
28 spouse of such veteran, or by such veteran and spouse while occupying  
29 such premises as a residence. The [unremarried] UNMARRIED surviving  
30 spouse of such veteran may transfer the exemption to any new housing  
31 unit to be used as his or her primary residence. If an exemption has  
32 already been granted pursuant to the provisions of subdivisions one and  
33 two of this section, application for a further exemption as herein  
34 provided may be made and action taken thereon in the same manner as set  
35 forth in subdivision one of this section.

36 S 3. Paragraphs (c) and (d) of subdivision 1 of section 458-a of the  
37 real property tax law, paragraph (c) as amended by chapter 100 of the  
38 laws of 1988 and paragraph (d) as amended by chapter 899 of the laws of  
39 1985, are amended to read as follows:

40 (c) "Qualified owner" means a veteran, the spouse of a veteran or the  
41 [unremarried] UNMARRIED surviving spouse of a veteran. Where property is  
42 owned by more than one qualified owner, the exemption to which each is  
43 entitled may be combined. Where a veteran is also the [unremarried]  
44 UNMARRIED surviving spouse of a veteran, such person may also receive  
45 any exemption to which the deceased spouse was entitled.

46 (d) "Qualifying residential real property" means property owned by a  
47 qualified owner which is used exclusively for residential purposes;  
48 provided however, that in the event any portion of such property is not  
49 so used exclusively for residential purposes but is used for other  
50 purposes, such portion shall be subject to taxation and the remaining  
51 portion only shall be entitled to the exemption provided by this  
52 section. Such property must be the primary residence of the veteran or  
53 [unremarried] UNMARRIED surviving spouse of the veteran, unless the  
54 veteran or [unremarried] UNMARRIED surviving spouse is absent from the  
55 property due to medical reasons or institutionalization. In the event  
56 the veteran dies and there is no [unremarried] UNMARRIED surviving

1 spouse, "qualifying residential real property" shall mean the primary  
2 residence owned by a qualified owner prior to death, provided that the  
3 title to the property becomes vested in the dependent father or mother  
4 or dependent child or children under twenty-one years of age of a veter-  
5 an by virtue of devise by or descent from the deceased qualified owner,  
6 provided that the property is the primary residence of one or all of the  
7 devisees.

8 S 4. This act shall take effect immediately.