

S T A T E O F N E W Y O R K

5010

2011-2012 Regular Sessions

I N S E N A T E

May 2, 2011

Introduced by Sen. MAZIARZ -- 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 application for certain veterans exemptions from real property taxes

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

- 1 Section 1. The real property tax law is amended by adding a new
2 section 458-c to read as follows:
3 S 458-C. APPLICATION FOR CERTAIN VETERANS EXEMPTIONS. 1. NOTWITH-
4 STANDING ANY OTHER PROVISIONS OF LAW TO THE CONTRARY, THE ASSESSOR OF
5 ANY TAXING MUNICIPALITY SHALL ACCEPT AN APPLICATION FOR A VETERANS
6 EXEMPTION PURSUANT TO SECTION FOUR HUNDRED FIFTY-EIGHT OR FOUR HUNDRED
7 FIFTY-EIGHT-A OF THIS TITLE AFTER THE LAST DATE FOR FILING SUCH
8 EXEMPTION FOR THE FOLLOWING TAX YEAR WHENEVER THE FACTS SET FORTH BELOW
9 CAN BE SHOWN:
10 (A) THE VETERAN HAS SOLD HIS OR HER RESIDENCE WITHIN THE CURRENT TAX
11 YEAR AND HAD BEEN GRANTED AN EXEMPTION FOR THAT RESIDENCE;
12 (B) THE VETERAN MAKES APPLICATION FOR THE NEW EXEMPTION PRIOR TO THE
13 FIRST DAY OF THE FOLLOWING TAX YEAR; AND
14 (C) THE PROPERTY SUBJECT TO TAXATION IS A "QUALIFYING RESIDENTIAL REAL
15 PROPERTY" AS DEFINED IN PARAGRAPH (D) OF SUBDIVISION ONE OF SECTION FOUR
16 HUNDRED FIFTY-EIGHT-A OF THIS TITLE.
17 2. IF THE MUNICIPAL COLLECTING OFFICER IS NOTIFIED OF THE NEW
18 EXEMPTION PRIOR TO PAYMENT OF THE TAXES, HE SHALL ADJUST THE TAX LIABIL-
19 ITY OF THE PARCEL ACCORDINGLY. IF THE COLLECTING OFFICER RECEIVES SUCH
20 NOTIFICATION AFTER TAXES HAVE BEEN PAID, THE COLLECTING OFFICER SHALL
21 REFUND THE APPROPRIATE AMOUNT.
22 S 2. This act shall take effect immediately.

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

LBD08721-01-1