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

3404

2013-2014 Regular Sessions

I N  S E N A T E

February 1, 2013

Introduced by Sen. ADDABBO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to extending real property exemption for veterans' organizations to include property so owned which is occupied by any person although not also entitled to exemption

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

Section 1. Legislative findings and purpose. The legislature hereby finds and declares that, presently, most veterans' organizations support their charitable, educational, and veterans' programs by renting space in their buildings. However, if the renter/tenant is not an exempt entity, the rental portion is taxable. This taxation has a devastating effect on the posts' maintenance and programs.

S 2. Section 452 of the real property tax law, subdivision 1 as amended by chapter 610 of the laws of 1960 and subdivision 3 as added by chapter 524 of the laws of 1986, is amended to read as follows:

S 452. Veterans organizations. 1. Real property owned by AN ORGANIZATION OF PERSONS ORGANIZED PURSUANT TO THE PROVISIONS OF SECTION TWO OF THE BENEVOLENT ORDERS LAW OR a corporation, association or post composed of veterans of the Grand Army of the Republic, Veterans of Foreign Wars, Disabled American Veterans, the United Spanish War Veterans, the Jewish War Veterans of the United States, Inc., Catholic War Veterans, Inc., the American Legion, AMVETS, American Veterans of World War II, Italian American War Veterans of the United States, Incorporated, Masonic War Veterans of the State of New York, Incorporated, and any other corporation or association of veterans of the armed forces of the United States in any war, [actually and exclusively used and occupied] THE ENTIRE NET INCOME OF WHICH REAL PROPERTY IS EXCLUSIVELY APPLIED OR TO BE USED TO THE CARRYING, MAINTENANCE AND DEPRECIATION CHARGES OF THE PROPERTY OR PORTION THEREOF, AS THE CASE MAY BE, AND THE REMAINDER TO THE

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

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SUPPORT OF THE CHARITABLE, EDUCATION OR VETERANS' PROGRAMS MAINTAINED by such corporation, association or post shall be exempt from taxation and exempt from special ad valorem levies and special assessments to the extent provided in section four hundred ninety of this chapter.

2. [Such real property shall be so exempt although it or a portion thereof is used by another corporation or association whose real property would be entitled to an exemption pursuant to any section in titles one or two of this article except sections four hundred eight, four hundred forty, four hundred sixty-six or four hundred seventy-eight, if such corporation or association itself owned such real property, as long as any moneys paid to the owning corporation, association or post by the using corporation or association do not exceed the amount of carrying, maintenance and depreciation charges of the property or portion thereof, as the case may be. If a portion of such real property is actually and exclusively used by any person whose real property would not be so entitled to an exemption, such portion shall be subject to taxation, special ad valorem levies and special assessments and the remaining portion only shall be exempt as provided herein.

3.] Real property owned by a soldiers' monument corporation organized pursuant to section fourteen hundred five of the not-for-profit corporation law shall be eligible for [full or partial] exemption from taxation as provided in this section if:

(a) such property is not used in such manner as entitles it to exemption pursuant to section four hundred forty-two of this chapter, and

(b) the membership of such corporation is composed of specified veterans as provided in subdivision one of this section[, and

(c) such property is, notwithstanding any provision of such corporation's certificate of incorporation to the contrary, actually and exclusively used and occupied by such corporation in a manner otherwise entitling it to exemption under subdivision one or two of this section].

S 3. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after April 1, 2012.