

6781

I N   S E N A T E

March 10, 2014

---

Introduced by Sen. CARLUCCI -- 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 authorizing certain exemptions for school district real property taxes for veterans

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

1     Section 1. Subparagraph (i) of paragraph d of subdivision 2 of section  
2     458-a of the real property tax law, as amended by chapter 518 of the  
3     laws of 2013, is amended to read as follows:  
4     (i) The exemption from taxation provided by this subdivision shall be  
5     applicable to county, city, town, village and school district taxation  
6     if the governing body of the school district in which the property is  
7     located, after public hearings, adopts a resolution providing such  
8     exemption, the procedure for such hearing and resolution shall be  
9     conducted separately from the procedure for any hearing and local law or  
10    resolution conducted pursuant to subparagraph (ii) of this paragraph,  
11    PARAGRAPH (B) OF subdivision four, paragraph (d) of subdivision six and  
12    paragraph (b) of subdivision seven of this section.  
13    S 2. Subdivision 4 of section 458-a of the real property tax law is  
14    amended by adding a new paragraph (b) to read as follows:  
15    (B) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, NO  
16    LATER THAN NINETY DAYS BEFORE THE TAXABLE STATUS DATE NEXT OCCURRING ON  
17    OR AFTER THE THIRTY-FIRST DAY OF DECEMBER, TWO THOUSAND THIRTEEN, THE  
18    GOVERNING BODY OF A SCHOOL DISTRICT MAY REPEAL A RESOLUTION ADOPTED  
19    PURSUANT TO SUBPARAGRAPH (I) OF PARAGRAPH (D) OF SUBDIVISION TWO OF THIS  
20    SECTION PROVIDING THE EXEMPTION FROM TAXATION PURSUANT TO THIS SECTION  
21    FOR THE PURPOSES OF TAXES LEVIED BY SUCH SCHOOL DISTRICT. NOTHING  
22    CONTAINED IN THIS PARAGRAPH SHALL BE CONSTRUED TO PRECLUDE THE GOVERNING  
23    BODY OF A SCHOOL DISTRICT FROM SUBSEQUENTLY ADOPTING A RESOLUTION GRANT-  
24    ING SUCH EXEMPTION PURSUANT TO THIS SECTION.  
25    S 3. This act shall take effect immediately.

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

LBD14261-01-4