

2166

2013-2014 Regular Sessions

I N   S E N A T E

January 14, 2013

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Introduced by Sen. VALESKY -- 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 allowing municipalities to accept retroactive applications for certain real property tax credits for veterans

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

1     Section 1. Subdivision 1 of section 458 of the real property tax law  
2     is amended by adding a new paragraph 6 to read as follows:  
3     (6) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER  
4     PROVISION OF LAW, EACH COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A LOCAL  
5     LAW ALLOWING SUCH COUNTY, CITY, TOWN OR VILLAGE TO ACCEPT RETROACTIVE  
6     APPLICATIONS FOR THE EXEMPTION SET FORTH IN THIS SECTION FOR ASSESSMENT  
7     ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS DATES OCCURRING NO MORE  
8     THAN THREE YEARS PRECEDING THE DATE OF SUCH APPLICATION.  
9     S 2. Section 458-a of the real property tax law is amended by adding a  
10    new subdivision 3-b to read as follows:  
11    3-B. NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER  
12    PROVISION OF LAW, EACH COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A LOCAL  
13    LAW ALLOWING SUCH COUNTY, CITY, TOWN OR VILLAGE TO ACCEPT RETROACTIVE  
14    APPLICATIONS FOR THE EXEMPTION SET FORTH IN THIS SECTION FOR ASSESSMENT  
15    ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS DATES OCCURRING NO MORE  
16    THAN THREE YEARS PRECEDING THE DATE OF SUCH APPLICATION.  
17    S 3. Subdivision 2 of section 458-b of the real property tax law is  
18    amended by adding a new paragraph (b-1) to read as follows:  
19    (B-1) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER  
20    PROVISION OF LAW, EACH COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A LOCAL  
21    LAW ALLOWING SUCH COUNTY, CITY, TOWN OR VILLAGE TO ACCEPT RETROACTIVE  
22    APPLICATIONS FOR THE EXEMPTION SET FORTH IN THIS SECTION FOR ASSESSMENT  
23    ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS DATES OCCURRING NO MORE  
24    THAN THREE YEARS PRECEDING THE DATE OF SUCH APPLICATION.  
25    S 4. This act shall take effect immediately.

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

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