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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 veterans

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

1 Section 1. Paragraph 3 of subdivision 1 of section 458 of the real
2 property tax law, as amended by chapter 733 of the laws of 1959, is
3 amended to read as follows:

4 (3) If the assessors are satisfied that the applicant is entitled to
5 any exemption, they shall make appropriate entries upon the assessment-
6 roll opposite the description of such property and subtract the total
7 amount of such exemption from the total amount assessed pursuant to the
8 provisions of paragraph one of this subdivision. Such entries shall be
9 made and continued in each assessment of the property so long as it is
10 exempt from taxation for any purpose. Such real property, to the extent
11 of the exemption entered by the assessors, shall be exempt from state,
12 county [and], general municipal AND SCHOOL DISTRICT taxation[, but shall
13 be taxable for local school purposes]. The provisions herein, relating
14 to the assessment and exemption of property purchased with eligible
15 funds apply and shall be enforced in each municipal corporation author-
16 ized to levy taxes.

17 S 2. Paragraph (a) of subdivision 5 of section 458 of the real proper-
18 ty tax law, as amended by chapter 625 of the laws of 1995, and as
19 further amended by subdivision (b) of section 1 of part W of chapter 56
20 of the laws of 2010, is amended to read as follows:

21 (a) Notwithstanding the limitation on the amount of exemption
22 prescribed in subdivision one or two of this section, upon adoption of a
23 local law by the governing board of a county, city, town [or], village
24 OR SCHOOL DISTRICT that levies taxes or for which taxes are levied on an
25 assessment roll, if the total assessed value of the real property for
26 which such exemption has been granted increases or decreases as the
27 result of a revaluation or update of assessments, and a material change
28 in level of assessment, as provided in title two of article twelve of

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

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1 this chapter, is certified for the assessment roll pursuant to the rules
2 of the commissioner, the assessor shall increase or decrease the amount
3 of such exemption by multiplying the amount of such exemption by the
4 change in level of assessment factor. If the assessor receives the
5 certification after the completion, verification and filing of the final
6 assessment roll, the assessor shall certify the amount of exemption as
7 recomputed pursuant to this paragraph to the local officers having
8 custody and control of the roll, and such local officers are hereby
9 directed and authorized to enter the recomputed exemption certified by
10 the assessor on the roll.

11 S 3. Subparagraph (ii) of paragraph (d) of subdivision 5 of section
12 458 of the real property tax law, as added by chapter 178 of the laws of
13 1997, is amended to read as follows:

14 (ii) An assessing unit which finally files a change in level of
15 assessment roll in or after the calendar year nineteen hundred ninety-
16 eight may, pursuant to local law adopted by the governing board of a
17 county, city, town [or], village OR SCHOOL DISTRICT that levies taxes or
18 for which taxes are levied on an assessment roll, grant to every veteran
19 who is entitled to any additional eligible funds a recompute exemption
20 in lieu of the exemption otherwise authorized by this subdivision. Such
21 recompute exemption may be granted on any change in level of assessment
22 roll filed in or after calendar year nineteen hundred ninety-eight. A
23 local law adopted pursuant to this paragraph [(d)] shall not be subject
24 to referendum.

25 S 4. Subparagraph (i) of paragraph (a) of subdivision 6 of section 458
26 of the real property tax law, as amended by chapter 625 of the laws of
27 1995, is amended to read as follows:

28 (i) Except as otherwise provided in subparagraph (ii) of this para-
29 graph, no new exemption may be granted pursuant to subdivision one or
30 former subdivision five of this section on an assessment roll based upon
31 a taxable status date occurring on or after March second, nineteen
32 hundred eighty-six, except for purposes of taxes levied by or on behalf
33 of a county, city, town or village that has enacted and has in effect a
34 local law as provided in PARAGRAPH (A) OF subdivision four of section
35 four hundred fifty-eight-a of this [chapter] TITLE. Notwithstanding the
36 foregoing, the owner of real property receiving an exemption pursuant to
37 subdivision one or former subdivision five of this section prior to
38 March second, nineteen hundred eighty-six may continue to receive the
39 exemption on the property to which it is applicable.

40 S 5. Subdivision 9 of section 458 of the real property tax law, as
41 amended by chapter 503 of the laws of 2008, is amended to read as
42 follows:

43 9. Notwithstanding the provisions of subdivision one of this section,
44 the governing body of any municipality may, after public hearing, adopt
45 a local law, ordinance or resolution providing where a veteran, the
46 spouse of the veteran or unremarried surviving spouse already receiving
47 an exemption pursuant to this section sells the property receiving the
48 exemption and purchases property within the same city, town [or],
49 village OR SCHOOL DISTRICT, the assessor shall transfer and prorate, for
50 the remainder of the fiscal year, the exemption which the veteran, the
51 spouse of the veteran or unremarried surviving spouse received. The
52 prorated exemption shall be based upon the date the veteran, the spouse
53 of the veteran or unremarried surviving spouse obtains title to the new
54 property and shall be calculated by multiplying the tax rate or rates
55 for each municipal corporation which levied taxes, or for which taxes
56 were levied, on the appropriate tax roll used for the fiscal year or

1 years during which the transfer occurred times the previously granted
2 exempt amount times the fraction of each fiscal year or years remaining
3 subsequent to the transfer of title. Nothing in this section shall be
4 construed to remove the requirement that any such veteran, the spouse of
5 the veteran or unremarried surviving spouse transferring an exemption
6 pursuant to this subdivision shall reapply for the exemption authorized
7 pursuant to this section on or before the following taxable status date,
8 in the event such veteran, the spouse of the veteran or unremarried
9 surviving spouse wishes to receive the exemption in future fiscal years.
10 S 6. This act shall take effect immediately.