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

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2009-2010 Regular Sessions

I N A S S E M B L Y

March 4, 2009

Introduced by M. of A. ALESSI, EDDINGTON, PAULIN, FIELDS, SWEENEY, MILLMAN, GUNTHER -- Multi-Sponsored by -- M. of A. MAGEE, PHEFFER, WEISENBERG -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to including the war on terrorism within the definition of "period of war" for purposes of the veterans alternative property tax exemption

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

Section 1. Paragraph (a) of subdivision 1 of section 458-a of the real property tax law, as amended by chapter 179 of the laws of 2006, is amended to read as follows:

(a) "Period of war" means the Spanish-American war; the Mexican border period; World War I; World War II; the hostilities, known as the Korean war, which commenced June twenty-seventh, nineteen hundred fifty and terminated on January thirty-first, nineteen hundred fifty-five; the hostilities, known as the Vietnam war, which commenced February twenty-eighth, nineteen hundred sixty-one and terminated on May seventh, nineteen hundred seventy-five; [and] the hostilities, known as the Persian Gulf conflict, which commenced August second, nineteen hundred ninety; AND THE HOSTILITIES, KNOWN AS THE WAR ON TERRORISM, WHICH COMMENCED IN TWO THOUSAND ONE INCLUDING THE HOSTILITIES IN AFGHANISTAN AND IRAQ.

S 2. Subdivision 3 of section 458-a of the real property tax law, as amended by chapter 646 of the laws of 2004, is amended to read as follows:

3. Application for exemption must be made by the owner, or all of the owners, of the property on a form prescribed by the state board. The owner or owners shall file the completed form in the assessor's office on or before the appropriate taxable status date PROVIDED THAT ANY CITY, COUNTY, TOWN OR VILLAGE MAY ELECT, BY PASSAGE OF A LOCAL LAW, TO ACCEPT AN APPLICATION MADE BY AN OWNER WHO IS OTHERWISE ELIGIBLE FOR EXEMPTION, BUT WHO FAILED TO FILE FOR EXEMPTION DUE TO THEIR BEING ON ACTIVE DUTY

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

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IN SERVICE TO THE ARMED FORCES OF THE UNITED STATES ON THE TAXABLE STATUS DATE, PROVIDED FURTHER, HOWEVER, THAT SUCH OWNER SHALL BE REQUIRED TO FILE FOR EXEMPTION WITHIN THIRTY DAYS OF THEIR SEPARATION FROM SERVICE OR WITHIN THIRTY DAYS OF THE PASSAGE OF THE LOCAL LAW PERMITTING SUCH LATE APPLICATION, WHICHEVER IS LATER. SUCH OWNER SHALL BE REQUIRED TO SUBMIT PROOF OF SUCH ACTIVE DUTY SERVICE IN A MANNER PRESCRIBED BY THE STATE BOARD. The exemption shall continue in full force and effect for all appropriate subsequent tax years and the owner or owners of the property shall not be required to refile each year. Applicants shall be required to refile on or before the appropriate taxable status date if the percentage of disability percentage increases or decreases or may refile if other changes have occurred which affect qualification for an increased or decreased amount of exemption. Any applicant convicted of making any willful false statement in the application for such exemption shall be subject to the penalties prescribed in the penal law.

S 3. This act shall take effect immediately.