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

1551

2011-2012 Regular Sessions

I N A S S E M B L Y

January 10, 2011

Introduced by M. of A. ORTIZ, LAVINE, SCHIMMINGER -- Multi-Sponsored by -- M. of A. COLTON, COOK, CUSICK, McENENY, ROBINSON, WEISENBERG, WRIGHT -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the alternate real property tax exemption for veterans

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

Section 1. Paragraph (c) of subdivision 1 of section 458-a of the real property tax law, as amended by chapter 100 of the laws of 1988, is amended to read as follows:

(c) "Qualified owner" means a veteran, the spouse of a veteran or the unremarried surviving spouse of a veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled [may] SHALL be combined. Where a veteran is also the unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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