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

3098

2011-2012 Regular Sessions

I N S E N A T E

February 8, 2011

Introduced by Sen. BALL -- 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 veteran's exemptions for a surviving spouse

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

Section 1. The opening paragraph of subdivision 1 and subdivision 2 of section 458 of the real property tax law, as amended by chapter 63 of the laws of 1976, are amended to read as follows:

All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension, bonus or insurance, or dividends or refunds on such insurance, or payments received as prisoner of war compensation from the United States government, heretofore or hereafter received, hereinafter referred to as eligible funds, granted by the United States or by this state for military or naval services, and owned by the person who rendered such services, or by the spouse or [unremarried] UNMARRIED surviving spouse, or dependent father or mother, or the children under twenty-one years of age of such person is subject to taxation as herein provided.

2. Real property purchased with moneys collected by popular subscription in partial recognition of extraordinary services rendered by any honorably discharged veteran of world war one, world war two, or of the hostilities which commenced June twenty-seventh, nineteen hundred fifty, who sustained permanent disability while on military duty, either total or partial, and owned by the person who sustained such injuries, or by his or her spouse or [unremarried] UNMARRIED surviving spouse, or dependent father or mother, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax district. At the meeting of the assessors to hear complaints concerning the assessments, a verified application for the

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

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exemption of such real property from taxation may be presented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed, including the amount of moneys so raised and used in or toward the purchase of such property. No exemption on account of any such gift shall be allowed in excess of five thousand dollars. The application for exemption shall be presented and action thereon taken in the manner provided by subdivision one of this section. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The provisions herein, relating to the assessment and exemption of property purchased with moneys raised by popular subscription, apply and shall be enforced in each municipal corporation authorized to levy taxes.

S 2. Subdivision 3 of section 458 of the real property tax law, as amended by chapter 46 of the laws of 2006, is amended to read as follows:

3. In addition to any exemption from taxation on real property which may be allowed to veterans pursuant to the provisions of subdivisions one and two of this section, the primary residence of any seriously disabled veteran who is eligible for pecuniary assistance from the United States government, or who has received pecuniary assistance from the United States government and has applied such assistance toward the acquisition or modification of a suitable housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, and the necessary land therefor, shall be fully exempt from taxation and special district charges and assessments and special ad valorem levies. The same exemption shall also be allowed on such a housing unit owned by the [unremarried] UNMARRIED surviving spouse of such veteran, or by such veteran and spouse while occupying such premises as a residence. The [unremarried] UNMARRIED surviving spouse of such veteran may transfer the exemption to any new housing unit to be used as his or her primary residence. If an exemption has already been granted pursuant to the provisions of subdivisions one and two of this section, application for a further exemption as herein provided may be made and action taken thereon in the same manner as set forth in subdivision one of this section.

S 3. Paragraphs (c) and (d) of subdivision 1 of section 458-a of the real property tax law, paragraph (c) as amended by chapter 100 of the laws of 1988 and paragraph (d) as amended by chapter 899 of the laws of 1985, are amended to read as follows:

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

(d) "Qualifying residential real property" means property owned by a qualified owner which is used exclusively for residential purposes; provided however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section. Such property must be the primary residence of the veteran or [unremarried] UNMARRIED surviving spouse of the veteran, unless the veteran or [unremarried] UNMARRIED surviving spouse is absent from the property due to medical reasons or institutionalization. In the event the veteran dies and there is no [unremarried] UNMARRIED surviving

spouse, "qualifying residential real property" shall mean the primary residence owned by a qualified owner prior to death, provided that the title to the property becomes vested in the dependent father or mother or dependent child or children under twenty-one years of age of a veteran by virtue of devise by or descent from the deceased qualified owner, provided that the property is the primary residence of one or all of the devisees.

S 4. This act shall take effect immediately.