

2166

2013-2014 Regular Sessions

I N S E N A T E

January 14, 2013

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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