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I N   S E N A T E

(PREFILED)

January 8, 2014

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Introduced by Sen. AVELLA -- 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 certain veterans' exemptions

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

1     Section 1. Paragraph (a) of subdivision 1, and subdivisions 3 and 3-a  
2     of section 458-a of the real property tax law, paragraph (a) of subdivi-  
3     sion 1 as amended by chapter 179 of the laws of 2006, subdivision 3 as  
4     amended by chapter 646 of the laws of 2004 and as further amended by  
5     paragraph (b) of section 1 of part W of chapter 56 of the laws of 2010,  
6     subdivision 3-a as added by chapter 531 of the laws of 2006, are amended  
7     to read as follows:

8     (a) "Period of war" means the Spanish-American war; the Mexican border  
9     period; World War I; World War II; the hostilities, known as the Korean  
10    war, which commenced June twenty-seventh, nineteen hundred fifty and  
11    terminated on January thirty-first, nineteen hundred fifty-five; the  
12    hostilities, known as the Vietnam war, which commenced February twenty-  
13    eighth, nineteen hundred sixty-one and terminated on May seventh, nine-  
14    teen hundred seventy-five; [and] the hostilities, known as the Persian  
15    Gulf conflict, which commenced August second, nineteen hundred  
16    ninety[.]; THE HOSTILITIES PARTICIPATED IN BY THE MILITARY FORCES OF THE  
17    UNITED STATES IN THE GLOBAL WAR ON TERRORISM FROM SEPTEMBER ELEVENTH,  
18    TWO THOUSAND ONE THROUGH THE END OF SUCH HOSTILITIES; AND THE HOSTIL-  
19    ITIES PARTICIPATED IN BY THE MILITARY FORCES OF THE UNITED STATES IN  
20    NATO RELATED COMBAT THEATERS IN SOMALIA FROM AUGUST, NINETEEN HUNDRED  
21    NINETY-TWO THROUGH MARCH, NINETEEN HUNDRED NINETY-FOUR, BOSNIA IN DECEM-  
22    BER, NINETEEN HUNDRED NINETY-FIVE THROUGH NOVEMBER, TWO THOUSAND FOUR  
23    AND KOSOVO IN APRIL, NINETEEN HUNDRED NINETY-NINE THROUGH JUNE, NINETEEN  
24    HUNDRED NINETY-NINE.

25    3. Application for exemption must be made by the owner, or all of the  
26    owners, of the property on a form prescribed by the commissioner. The

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

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1 owner or owners shall file the completed form in the assessor's office  
2 on or before the appropriate taxable status date; PROVIDED, HOWEVER,  
3 THAT SUCH EXEMPTION SHALL BE EFFECTIVE RETROACTIVELY TO THE PRIOR FISCAL  
4 YEAR, BUT NOT BEYOND ONE YEAR; AND, PROVIDED, FURTHER, THAT IF SUCH  
5 EXEMPTION IS GRANTED IT SHALL BE PRORATED TO THE DATE UPON WHICH THE  
6 VETERAN FILED THE APPLICATION. The exemption shall continue in full  
7 force and effect for all appropriate subsequent tax years and the owner  
8 or owners of the property shall not be required to refile each year.  
9 Applicants shall be required to refile on or before the appropriate  
10 taxable status date if the percentage of disability percentage increases  
11 or decreases or may refile if other changes have occurred which affect  
12 qualification for an increased or decreased amount of exemption. Any  
13 applicant convicted of making any willful false statement in the appli-  
14 cation for such exemption shall be subject to the penalties prescribed  
15 in the penal law.

16 3-a. Notwithstanding the provisions of this section or any other  
17 provision of law, in a city having a population of one million or more,  
18 applications for the exemption authorized pursuant to this section shall  
19 be considered timely filed if they are filed on or before the fifteenth  
20 day of March of the appropriate year; PROVIDED, HOWEVER, THAT SUCH  
21 EXEMPTION SHALL BE EFFECTIVE RETROACTIVELY TO THE PRIOR FISCAL YEAR, BUT  
22 NOT BEYOND ONE YEAR; AND, PROVIDED, FURTHER, THAT IF SUCH EXEMPTION IS  
23 GRANTED IT SHALL BE PRORATED TO THE DATE UPON WHICH THE VETERAN FILED  
24 THE APPLICATION.

25 S 2. This act shall take effect immediately.