

9042

I N A S S E M B L Y

March 11, 2014

Introduced by M. of A. BARRETT -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to prorating a veteran's exemption if such veteran moves within the same county

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

1 Section 1. Subdivision 9 of section 458 of the real property tax law,
2 as amended by chapter 503 of the laws of 2008, is amended and a new
3 subdivision 10 is added to read as follows:
4 9. Notwithstanding the provisions of subdivision one of this section,
5 the governing body of any [municipality] CITY, TOWN OR VILLAGE may,
6 after public hearing, adopt a local law, ordinance or resolution provid-
7 ing where a veteran, the spouse of the veteran or unremarried surviving
8 spouse already receiving an exemption pursuant to this section sells the
9 property receiving the exemption and purchases property within the same
10 [city, town or village] COUNTY, OR IN THE CASE OF A CITY HAVING A POPU-
11 LATION OF ONE MILLION OR MORE PERSONS, WITHIN THE SAME CITY, the asses-
12 sor shall transfer and prorate, for the remainder of the fiscal year,
13 the exemption which the veteran, the spouse of the veteran or unremar-
14 ried surviving spouse received. The prorated exemption shall be based
15 upon the date the veteran, the spouse of the veteran or unremarried
16 surviving spouse obtains title to the new property and shall be calcu-
17 lated by multiplying the tax rate or rates for each municipal corpo-
18 ration which levied taxes, or for which taxes were levied, on the appro-
19 priate tax roll used for the fiscal year or years during which the
20 transfer occurred times the previously granted exempt amount times the
21 fraction of each fiscal year or years remaining subsequent to the trans-
22 fer of title. Nothing in this section shall be construed to remove the
23 requirement that any such veteran, the spouse of the veteran or unremar-
24 ried surviving spouse transferring an exemption pursuant to this subdivi-
25 sion shall reapply for the exemption authorized pursuant to this
26 section on or before the following taxable status date, in the event
27 such veteran, the spouse of the veteran or unremarried surviving spouse
28 wishes to receive the exemption in future fiscal years.

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

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1 10. NOTWITHSTANDING THE PROVISIONS OF SUBDIVISION ONE OF THIS
2 SECTION, THE GOVERNING BODY OF ANY COUNTY OR CITY WITH A POPULATION OF
3 ONE MILLION OR MORE PERSONS MAY, AFTER PUBLIC HEARING, ADOPT A LOCAL
4 LAW, ORDINANCE OR RESOLUTION PROVIDING WHERE A VETERAN, THE SPOUSE OF
5 THE VETERAN OR UNREMARIED SURVIVING SPOUSE ALREADY RECEIVING AN
6 EXEMPTION PURSUANT TO THIS SECTION SELLS THE PROPERTY RECEIVING THE
7 EXEMPTION AND PURCHASES PROPERTY WITHIN THE SAME COUNTY, OR IN THE CASE
8 OF A CITY HAVING A POPULATION OF ONE MILLION OR MORE PERSONS, WITHIN THE
9 SAME CITY, THE ASSESSOR SHALL TRANSFER AND PRORATE, FOR THE REMAINDER OF
10 THE FISCAL YEAR, THE EXEMPTION WHICH THE VETERAN, THE SPOUSE OF THE
11 VETERAN OR UNREMARIED SURVIVING SPOUSE RECEIVED. THE PRORATED EXEMPTION
12 SHALL BE BASED UPON THE DATE THE VETERAN, THE SPOUSE OF THE VETERAN OR
13 UNREMARIED SURVIVING SPOUSE OBTAINS TITLE TO THE NEW PROPERTY AND SHALL
14 BE CALCULATED BY MULTIPLYING THE TAX RATE OR RATES FOR EACH MUNICIPAL
15 CORPORATION WHICH LEVIED TAXES, OR FOR WHICH TAXES WERE LEVIED, ON THE
16 APPROPRIATE TAX ROLL USED FOR THE FISCAL YEAR OR YEARS DURING WHICH THE
17 TRANSFER OCCURRED TIMES THE PREVIOUSLY GRANTED EXEMPT AMOUNT TIMES THE
18 FRACTION OF EACH FISCAL YEAR OR YEARS REMAINING SUBSEQUENT TO THE TRANS-
19 FER OF TITLE. NOTHING IN THIS SECTION SHALL BE CONSTRUED TO REMOVE THE
20 REQUIREMENT THAT ANY SUCH VETERAN, THE SPOUSE OF THE VETERAN OR UNREMAR-
21 RIED SURVIVING SPOUSE TRANSFERRING AN EXEMPTION PURSUANT TO THIS SUBDI-
22 VISION SHALL REAPPLY FOR THE EXEMPTION AUTHORIZED PURSUANT TO THIS
23 SECTION ON OR BEFORE THE FOLLOWING TAXABLE STATUS DATE, IN THE EVENT
24 SUCH VETERAN, THE SPOUSE OF THE VETERAN OR UNREMARIED SURVIVING SPOUSE
25 WISHES TO RECEIVE THE EXEMPTION IN FUTURE FISCAL YEARS.

26 S 2. Subdivision 8 of section 458-a of the real property tax law, as
27 amended by chapter 503 of the laws of 2008, is amended and a new subdi-
28 vision 9 is added to read as follows:

29 8. Notwithstanding the provisions of paragraph (c) of subdivision one
30 of this section and subdivision three of this section, the governing
31 body of any [municipality] CITY, TOWN OR VILLAGE may, after public hear-
32 ing, adopt a local law, ordinance or resolution providing that where a
33 veteran, the spouse of the veteran or unremarried surviving spouse
34 already receiving an exemption pursuant to this section sells the prop-
35 erty receiving the exemption and purchases property within the same
36 [city, town or village] COUNTY, OR IN THE CASE OF A CITY HAVING A POPU-
37 LATION OF ONE MILLION OR MORE PERSONS, WITHIN THE SAME CITY, the asses-
38 sor shall transfer and prorate, for the remainder of the fiscal year,
39 the exemption received. The prorated exemption shall be based upon the
40 date the veteran, the spouse of the veteran or unremarried surviving
41 spouse obtains title to the new property and shall be calculated by
42 multiplying the tax rate or rates for each municipal corporation which
43 levied taxes, or for which taxes were levied, on the appropriate tax
44 roll used for the fiscal year or years during which the transfer
45 occurred times the previously granted exempt amount times the fraction
46 of each fiscal year or years remaining subsequent to the transfer of
47 title. Nothing in this section shall be construed to remove the require-
48 ment that any such veteran, the spouse of the veteran or unremarried
49 surviving spouse transferring an exemption pursuant to this subdivision
50 shall reapply for the exemption authorized pursuant to this section on
51 or before the following taxable status date, in the event such veteran,
52 the spouse of the veteran or unremarried surviving spouse wishes to
53 receive the exemption in future fiscal years.

54 9. NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (C) OF SUBDIVISION ONE
55 OF THIS SECTION AND SUBDIVISION THREE OF THIS SECTION, THE GOVERNING
56 BODY OF ANY COUNTY OR CITY HAVING A POPULATION OF ONE MILLION OR MORE

1 PERSONS MAY, AFTER PUBLIC HEARING, ADOPT A LOCAL LAW, ORDINANCE OR
2 RESOLUTION PROVIDING THAT WHERE A VETERAN, THE SPOUSE OF THE VETERAN OR
3 UNREMARIED SURVIVING SPOUSE ALREADY RECEIVING AN EXEMPTION PURSUANT TO
4 THIS SECTION SELLS THE PROPERTY RECEIVING THE EXEMPTION AND PURCHASES
5 PROPERTY WITHIN THE SAME COUNTY, OR IN THE CASE OF A CITY HAVING A POPU-
6 LATION OF ONE MILLION OR MORE PERSONS, WITHIN THE SAME CITY, THE ASSES-
7 SOR SHALL TRANSFER AND PRORATE, FOR THE REMAINDER OF THE FISCAL YEAR,
8 THE EXEMPTION RECEIVED. THE PRORATED EXEMPTION SHALL BE BASED UPON THE
9 DATE THE VETERAN, THE SPOUSE OF THE VETERAN OR UNREMARIED SURVIVING
10 SPOUSE OBTAINS TITLE TO THE NEW PROPERTY AND SHALL BE CALCULATED BY
11 MULTIPLYING THE TAX RATE OR RATES FOR EACH MUNICIPAL CORPORATION WHICH
12 LEVIED TAXES, OR FOR WHICH TAXES WERE LEVIED, ON THE APPROPRIATE TAX
13 ROLL USED FOR THE FISCAL YEAR OR YEARS DURING WHICH THE TRANSFER
14 OCCURRED TIMES THE PREVIOUSLY GRANTED EXEMPT AMOUNT TIMES THE FRACTION
15 OF EACH FISCAL YEAR OR YEARS REMAINING SUBSEQUENT TO THE TRANSFER OF
16 TITLE. NOTHING IN THIS SECTION SHALL BE CONSTRUED TO REMOVE THE REQUIRE-
17 MENT THAT ANY SUCH VETERAN, THE SPOUSE OF THE VETERAN OR UNREMARIED
18 SURVIVING SPOUSE TRANSFERRING AN EXEMPTION PURSUANT TO THIS SUBDIVISION
19 SHALL REAPPLY FOR THE EXEMPTION AUTHORIZED PURSUANT TO THIS SECTION ON
20 OR BEFORE THE FOLLOWING TAXABLE STATUS DATE, IN THE EVENT SUCH VETERAN,
21 THE SPOUSE OF THE VETERAN OR UNREMARIED SURVIVING SPOUSE WISHES TO
22 RECEIVE THE EXEMPTION IN FUTURE FISCAL YEARS.

23 S 3. This act shall take effect on the second of January next succeed-
24 ing the date on which it shall have become a law and shall apply to
25 assessment rolls prepared on the basis of taxable status dates occurring
26 on and after such date.