

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

3404--A

2013-2014 Regular Sessions

I N S E N A T E

February 1, 2013

Introduced by Sens. ADDABBO, AVELLA, SAMPSON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to extending real property exemption for veterans' organizations to include property so owned which is occupied by any person although not also entitled to exemption

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

1 Section 1. Legislative findings and purpose. The legislature hereby
2 finds and declares that, presently, most veterans' organizations support
3 their charitable, educational, and veterans' programs by renting space
4 in their buildings. However, if the renter/tenant is not an exempt entity,
5 the rental portion is taxable. This taxation has a devastating
6 effect on the posts' maintenance and programs.
7 S 2. Section 452 of the real property tax law, subdivision 1 as
8 amended by chapter 610 of the laws of 1960, subdivision 2 as amended by
9 chapter 243 of the laws of 2013 and subdivision 3 as added by chapter
10 524 of the laws of 1986, is amended to read as follows:
11 S 452. Veterans organizations. 1. Real property owned by AN ORGANIZA-
12 TION OF PERSONS ORGANIZED PURSUANT TO THE PROVISIONS OF SECTION TWO OF
13 THE BENEVOLENT ORDERS LAW OR a corporation, association or post composed
14 of veterans of the Grand Army of the Republic, Veterans of Foreign Wars,
15 Disabled American Veterans, the United Spanish War Veterans, the Jewish
16 War Veterans of the United States, Inc., Catholic War Veterans, Inc.,
17 the American Legion, AMVETS, American Veterans of World War II, Italian
18 American War Veterans of the United States, Incorporated, Masonic War
19 Veterans of the State of New York, Incorporated, and any other corpo-

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

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1 ration or association of veterans of the armed forces of the United
2 States in any war, [actually and exclusively used and occupied] THE
3 ENTIRE NET INCOME OF WHICH REAL PROPERTY IS EXCLUSIVELY APPLIED OR TO BE
4 USED TO THE CARRYING, MAINTENANCE AND DEPRECIATION CHARGES OF THE PROP-
5 erty OR PORTION THEREOF, AS THE CASE MAY BE, AND THE REMAINDER TO THE
6 SUPPORT OF THE CHARITABLE, EDUCATION OR VETERANS' PROGRAMS MAINTAINED by
7 such corporation, association or post shall be exempt from taxation and
8 exempt from special ad valorem levies and special assessments to the
9 extent provided in section four hundred ninety of this chapter.

10 2. [(a) Such real property shall be so exempt although it or a portion
11 thereof is used by another corporation or association whose real proper-
12 ty would be entitled to an exemption pursuant to any section in titles
13 one or two of this article except sections four hundred eight, four
14 hundred forty, four hundred sixty-six or four hundred seventy-eight, if
15 such corporation or association itself owned such real property, as long
16 as any moneys paid to the owning corporation, association or post by the
17 using corporation or association do not exceed the amount of carrying,
18 maintenance and depreciation charges of the property or portion thereof,
19 as the case may be.

20 (b) If a portion of such real property is actually and exclusively
21 used by any person whose real property would not be so entitled to an
22 exemption, such portion shall be subject to taxation, special ad valorem
23 levies and special assessments and the remaining portion only shall be
24 exempt as provided herein subject to the provisions of paragraph (c) of
25 this subdivision.

26 (c) The portion of real property which would otherwise be subject to
27 taxation, special ad valorem levies and special assessments under para-
28 graph (b) of this subdivision shall be exempt therefrom for purposes of
29 any municipal corporation in which such property is located only if the
30 governing body of such municipal corporation, after a public hearing,
31 adopts a local law, ordinance or resolution so providing.

32 3.] Real property owned by a soldiers' monument corporation organized
33 pursuant to section fourteen hundred five of the not-for-profit corpo-
34 ration law shall be eligible for [full or partial] exemption from taxa-
35 tion as provided in this section if:

36 (a) such property is not used in such manner as entitles it to
37 exemption pursuant to section four hundred forty-two of this chapter,
38 and

39 (b) the membership of such corporation is composed of specified veter-
40 ans as provided in subdivision one of this section[, and

41 (c) such property is, notwithstanding any provision of such corpo-
42 ration's certificate of incorporation to the contrary, actually and
43 exclusively used and occupied by such corporation in a manner otherwise
44 entitling it to exemption under subdivision one or two of this section].

45 S 3. This act shall take effect immediately and shall be deemed to
46 have been in full force and effect on and after April 1, 2012.