

4908--B

2015-2016 Regular Sessions

I N   A S S E M B L Y

February 9, 2015

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Introduced by M. of A. WALTER, FINCH, RAIA, GRAF, MONTESANO, BRONSON, STEC, CORWIN, STECK, HAWLEY, CURRAN, CROUCH, LAWRENCE -- Multi-Sponsored by -- M. of A. CERETTO, TENNEY -- read once and referred to the Committee on Veterans' Affairs -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Veterans' Affairs in accordance with Assembly Rule 3, sec. 2 -- 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 application for certain veterans exemptions from real property taxes

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

1     Section 1. The real property tax law is amended by adding a new  
2     section 458-c to read as follows:  
3     S 458-C. APPLICATION FOR CERTAIN VETERANS EXEMPTIONS. 1.     NOTWITH-  
4     STANDING ANY OTHER PROVISIONS OF LAW TO THE CONTRARY, IF THE GOVERNING  
5     BODY OF A COUNTY, CITY, TOWN OR VILLAGE ADOPTS A RESOLUTION THEREFOR,  
6     THE ASSESSOR OF ANY TAXING MUNICIPALITY MAY ACCEPT AN APPLICATION FOR A  
7     VETERANS EXEMPTION PURSUANT TO SECTION FOUR HUNDRED FIFTY-EIGHT OR FOUR  
8     HUNDRED FIFTY-EIGHT-A OF THIS TITLE AFTER THE LAST DATE FOR FILING SUCH  
9     EXEMPTION FOR THE FOLLOWING TAX YEAR WHENEVER THE FACTS SET FORTH BELOW  
10    CAN BE SHOWN:  
11    (A) THE VETERAN HAS SOLD HIS OR HER RESIDENCE WITHIN THE CURRENT TAX  
12    YEAR AND HAD BEEN GRANTED AN EXEMPTION FOR THAT RESIDENCE;  
13    (B) THE VETERAN MAKES APPLICATION FOR THE NEW EXEMPTION PRIOR TO THE  
14    FIRST DAY OF THE FOLLOWING TAX YEAR; AND  
15    (C) THE PROPERTY SUBJECT TO TAXATION IS A "QUALIFYING RESIDENTIAL REAL  
16    PROPERTY" AS DEFINED IN PARAGRAPH (D) OF SUBDIVISION ONE OF SECTION FOUR  
17    HUNDRED FIFTY-EIGHT-A OF THIS TITLE.  
18    2. IF THE MUNICIPAL COLLECTING OFFICER IS NOTIFIED OF THE NEW  
19    EXEMPTION PRIOR TO PAYMENT OF THE TAXES, HE SHALL ADJUST THE TAX LIABIL-

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

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1 ITY OF THE PARCEL ACCORDINGLY. IF THE COLLECTING OFFICER RECEIVES SUCH  
2 NOTIFICATION AFTER TAXES HAVE BEEN PAID, THE COLLECTING OFFICER SHALL  
3 REFUND THE APPROPRIATE AMOUNT.  
4 S 2. This act shall take effect immediately.