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I N  A S S E M B L Y

January 13, 2016

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

AN ACT to amend the real property tax law, in relation to authorizing the parents of an unmarried veteran killed in combat to be entitled to a real property tax exemption

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

Section 1. The real property tax law is amended by adding a new section 458-c to read as follows:

S 458-C. EXEMPTION FOR PARENTS OF UNMARRIED VETERANS KILLED IN COMBAT. 1. AS USED IN THIS SECTION:

(A) "ARMED FORCES" MEANS THE UNITED STATES ARMY, NAVY, MARINE CORPS, AIR FORCE, AND COAST GUARD.

(B) "KILLED IN COMBAT" MEANS A VETERAN WHO WAS KILLED WHILE IN FULL-TIME DUTY IN THE UNITED STATES ARMED FORCES, OTHER THAN ACTIVE DUTY FOR TRAINING.

(C) "SERVICE CONNECTED" MEANS, WITH RESPECT TO DISABILITY OR DEATH, THAT SUCH DISABILITY WAS INCURRED OR AGGRAVATED, OR THAT THE DEATH RESULTED FROM A DISABILITY INCURRED OR AGGRAVATED, IN THE LINE OF DUTY ON ACTIVE MILITARY, NAVAL OR AIR SERVICE.

(D) "QUALIFIED OWNER" MEANS THE PARENTS OF AN UNMARRIED VETERAN WHO IS DECEASED AND KILLED IN COMBAT. WHERE PROPERTY IS OWNED BY MORE THAN ONE QUALIFIED OWNER, THE EXEMPTION TO WHICH EACH IS ENTITLED MAY BE COMBINED. IF THE PARENTS ARE DIVORCED, THE EXEMPTION SHALL BE EQUALLY SHARED.

(E) "QUALIFIED RESIDENTIAL REAL PROPERTY" MEANS PROPERTY OWNED BY A QUALIFIED OWNER WHICH IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES; PROVIDED, HOWEVER, THAT IN THE EVENT THAT ANY PORTION OF SUCH PROPERTY IS NOT USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES, BUT IS USED FOR OTHER PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND ONLY THE REMAINING PORTION USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES SHALL BE SUBJECT TO THE EXEMPTION PROVIDED BY THIS SECTION. SUCH PROPERTY SHALL BE THE PRIMARY RESIDENCE OF THE PARENTS OF THE UNMARRIED VETERAN KILLED IN THE LINE OF DUTY.

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

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(F) "LATEST STATE EQUALIZATION RATE" MEANS THE LATEST FINAL EQUALIZATION RATE ESTABLISHED BY THE COMMISSIONER PURSUANT TO ARTICLE TWELVE OF THIS CHAPTER.

(G) "LATEST CLASS RATIO" MEANS THE LATEST FINAL CLASS RATIO ESTABLISHED BY THE COMMISSIONER PURSUANT TO TITLE ONE OF ARTICLE TWELVE OF THIS CHAPTER FOR USE IN A SPECIAL ASSESSING UNIT AS DEFINED IN SECTION EIGHTEEN HUNDRED ONE OF THIS CHAPTER.

2. (A) EACH COUNTY, CITY, TOWN, OR VILLAGE MAY ADOPT A LOCAL LAW TO PROVIDE THAT QUALIFYING RESIDENTIAL REAL PROPERTY SHALL BE EXEMPT FROM TAXATION TO THE EXTENT OF EITHER: (I) TEN PERCENT OF THE ASSESSED VALUE OF SUCH PROPERTY; PROVIDED HOWEVER, THAT SUCH EXEMPTION SHALL NOT EXCEED EIGHT THOUSAND DOLLARS OR THE PRODUCT OF EIGHT THOUSAND DOLLARS MULTIPLIED BY THE LATEST STATE EQUALIZATION RATE OF THE ASSESSING UNIT, OR, IN THE CASE OF A SPECIAL ASSESSING UNIT, THE LATEST CLASS RATIO, WHICHEVER IS LESS; OR (II) FIFTEEN PERCENT OF THE ASSESSED VALUE OF SUCH PROPERTY; PROVIDED HOWEVER, THAT SUCH EXEMPTION SHALL NOT EXCEED TWELVE THOUSAND DOLLARS OR THE PRODUCT OF TWELVE THOUSAND DOLLARS MULTIPLIED BY THE LATEST STATE EQUALIZATION RATE OF THE ASSESSING UNIT, OR, IN THE CASE OF A SPECIAL ASSESSING UNIT, THE LATEST CLASS RATIO, WHICHEVER IS LESS.

(B) (I) EACH COUNTY, CITY, TOWN, OR VILLAGE MAY ADOPT A LOCAL LAW TO REDUCE THE MAXIMUM EXEMPTION ALLOWABLE IN SUBPARAGRAPHS (I) AND (II) OF PARAGRAPH (A) OF THIS SUBDIVISION TO SIX THOUSAND DOLLARS, NINE THOUSAND DOLLARS AND THIRTY THOUSAND DOLLARS.

(II) THE EXEMPTION PROVIDED BY PARAGRAPH (A) OF THIS SUBDIVISION SHALL BE GRANTED FOR A PERIOD OF TEN YEARS. THE COMMENCEMENT OF SUCH TEN YEAR PERIOD SHALL BE GOVERNED PURSUANT TO THIS SUBPARAGRAPH. WHERE A QUALIFIED OWNER OWNS QUALIFYING RESIDENTIAL REAL PROPERTY ON THE EFFECTIVE DATE OF THE LOCAL LAW PROVIDING FOR SUCH EXEMPTION, SUCH TEN YEAR PERIOD SHALL BE MEASURED FROM THE ASSESSMENT ROLL PREPARED PURSUANT TO THE FIRST TAXABLE STATUS DATE OCCURRING ON OR AFTER THE EFFECTIVE DATE OF THE LOCAL LAW PROVIDING FOR SUCH EXEMPTION. WHERE A QUALIFIED OWNER DOES NOT OWN QUALIFYING RESIDENTIAL REAL PROPERTY ON THE EFFECTIVE DATE OF THE LOCAL LAW PROVIDING FOR SUCH EXEMPTION, SUCH TEN YEAR PERIOD SHALL BE MEASURED FROM THE ASSESSMENT ROLL PREPARED PURSUANT TO THE FIRST TAXABLE STATUS DATE OCCURRING AT LEAST SIXTY DAYS AFTER THE DATE OF PURCHASE OF QUALIFYING RESIDENTIAL REAL PROPERTY; PROVIDED, HOWEVER, THAT SHOULD THE VETERAN APPLY FOR AND BE GRANTED AN EXEMPTION ON THE ASSESSMENT ROLL PREPARED PURSUANT TO A TAXABLE STATUS DATE OCCURRING WITHIN SIXTY DAYS AFTER THE DATE OF PURCHASE OF RESIDENTIAL REAL PROPERTY, SUCH TEN YEAR PERIOD SHALL BE MEASURED FROM THE FIRST ASSESSMENT ROLL IN WHICH THE EXEMPTION OCCURS. IF, BEFORE THE EXPIRATION OF SUCH TEN YEAR PERIOD, SUCH EXEMPT PROPERTY IS SOLD AND REPLACED WITH OTHER RESIDENTIAL REAL PROPERTY, SUCH EXEMPTION MAY BE GRANTED PURSUANT TO THIS SUBDIVISION FOR THE UNEXPIRED PORTION OF THE TEN YEAR EXEMPTION PERIOD.

3. NOTWITHSTANDING THE FOREGOING PROVISIONS OF THIS SECTION, NO LATER THAN NINETY DAYS BEFORE THE TAXABLE STATUS DATE NEXT OCCURRING ON OR AFTER THE THIRTY-FIRST OF DECEMBER, TWO THOUSAND SIXTEEN, AFTER A PUBLIC HEARING, THE GOVERNING BODY OF ANY COUNTY, CITY, TOWN, OR VILLAGE MAY ADOPT A LOCAL LAW TO PROVIDE THAT THE EXEMPTION SHALL BE GRANTED PURSUANT TO THIS SECTION FOR THE PURPOSES OF TAXES LEVIED FOR SUCH COUNTY, CITY, TOWN, OR VILLAGE. FOR THE PURPOSES OF A COUNTY WHICH IS NOT AN ASSESSING UNIT, THE TAXABLE STATUS DATE OCCURRING ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND SIXTEEN SHALL MEAN THE FIRST SUCH TAX ROLL FOR WHICH THE COUNTY TAXES ARE LEVIED.

4. APPLICATION FOR EXEMPTION SHALL BE MADE BY THE OWNER, OR ALL OF THE OWNERS, OF THE PROPERTY ON A FORM PRESCRIBED BY THE COMMISSIONER. THE OWNER OR OWNERS SHALL FILE THE COMPLETED FORM IN THE ASSESSOR'S OFFICE ON OR BEFORE THE FIRST APPROPRIATE TAXABLE STATUS DATE. THE EXEMPTION SHALL CONTINUE IN FULL FORCE AND EFFECT FOR ALL APPROPRIATE SUBSEQUENT TAX YEARS AND THE OWNER OR OWNERS OF THE PROPERTY SHALL NOT BE REQUIRED TO REFILE EACH YEAR. APPLICANTS SHALL BE REQUIRED TO REFILE ON OR BEFORE THE APPROPRIATE TAXABLE STATUS DATE IF THE PERCENTAGE OF DISABILITY PERCENTAGE INCREASES OR DECREASES OR MAY REFILE IF OTHER CHANGES HAVE OCCURRED WHICH AFFECT QUALIFICATION FOR AN INCREASED OR DECREASED AMOUNT OF EXEMPTION. ANY APPLICANT CONVICTED OF WILLFULLY MAKING ANY FALSE STATEMENT IN THE APPLICATION FOR SUCH EXEMPTION SHALL BE SUBJECT TO THE PENALTIES PRESCRIBED IN THE PENAL LAW.

5. NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER PROVISION OF LAW, IN A CITY HAVING A POPULATION OF ONE MILLION OR MORE, APPLICATIONS FOR THE EXEMPTION AUTHORIZED PURSUANT TO THIS SECTION SHALL BE CONSIDERED TIMELY FILED IF THEY ARE FILED ON OR BEFORE THE FIFTEENTH DAY OF MARCH OF THE APPROPRIATE YEAR.

6. A LOCAL LAW ADOPTED PURSUANT TO THIS SECTION MAY BE REPEALED BY THE GOVERNING BODY OF THE APPLICABLE COUNTY, CITY, TOWN, OR VILLAGE. SUCH REPEAL SHALL OCCUR AT LEAST NINETY DAYS PRIOR TO THE TAXABLE STATUS DATE OF SUCH COUNTY, CITY, TOWN, OR VILLAGE.

S 2. This act shall take effect on the thirtieth day after it shall have become a law; provided, however, that effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized and directed to be made and completed on or before such effective date.