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

1045

2015-2016 Regular Sessions

I N S E N A T E

January 8, 2015

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:

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

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

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

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3. Application for exemption must 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 appropriate taxable status date; PROVIDED, HOWEVER, THAT SUCH EXEMPTION SHALL BE EFFECTIVE RETROACTIVELY TO THE PRIOR FISCAL YEAR, BUT NOT BEYOND ONE YEAR; AND, PROVIDED, FURTHER, THAT IF SUCH EXEMPTION IS GRANTED IT SHALL BE PRORATED TO THE DATE UPON WHICH THE VETERAN FILED THE APPLICATION. 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 making any willful false statement in the application for such exemption shall be subject to the penalties prescribed in the penal law.

3-a. 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; PROVIDED, HOWEVER, THAT SUCH EXEMPTION SHALL BE EFFECTIVE RETROACTIVELY TO THE PRIOR FISCAL YEAR, BUT NOT BEYOND ONE YEAR; AND, PROVIDED, FURTHER, THAT IF SUCH EXEMPTION IS GRANTED IT SHALL BE PRORATED TO THE DATE UPON WHICH THE VETERAN FILED THE APPLICATION.

S 2. This act shall take effect immediately.