

2245--A

2015-2016 Regular Sessions

I N S E N A T E

January 22, 2015

Introduced by Sens. CARLUCCI, AVELLA -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs -- 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 veterans

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

1 Section 1. Paragraph 3 of subdivision 1 of section 458 of the real
2 property tax law, as amended by chapter 733 of the laws of 1959, is
3 amended to read as follows:
4 (3) If the assessors are satisfied that the applicant is entitled to
5 any exemption, they shall make appropriate entries upon the assessment-
6 roll opposite the description of such property and subtract the total
7 amount of such exemption from the total amount assessed pursuant to the
8 provisions of paragraph one of this subdivision. Such entries shall be
9 made and continued in each assessment of the property so long as it is
10 exempt from taxation for any purpose. Such real property, to the extent
11 of the exemption entered by the assessors, shall be exempt from state,
12 county and general municipal taxation[, but shall be taxable for local
13 school purposes]. THE GOVERNING BODY OF A SCHOOL DISTRICT IN WHICH SUCH
14 PROPERTY IS LOCATED MAY, AFTER PUBLIC HEARINGS, ADOPT A LOCAL LAW, ORDI-
15 NANCE OR RESOLUTION PROVIDING FOR AN EXEMPTION FOR LOCAL SCHOOL
16 PURPOSES. The provisions herein, relating to the assessment and
17 exemption of property purchased with eligible funds apply and shall be
18 enforced in each municipal corporation authorized to levy taxes.
19 S 2. Paragraph (a) of subdivision 5 of section 458 of the real proper-
20 ty tax law, as amended by chapter 625 of the laws of 1995, and as
21 further amended by subdivision (b) of section 1 of part W of chapter 56
22 of the laws of 2010, is amended to read as follows:

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

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1 (a) Notwithstanding the limitation on the amount of exemption
2 prescribed in subdivision one or two of this section, upon adoption of a
3 local law by the governing board of a county, city, town [or], village
4 OR SCHOOL DISTRICT that levies taxes or for which taxes are levied on an
5 assessment roll, if the total assessed value of the real property for
6 which such exemption has been granted increases or decreases as the
7 result of a revaluation or update of assessments, and a material change
8 in level of assessment, as provided in title two of article twelve of
9 this chapter, is certified for the assessment roll pursuant to the rules
10 of the commissioner, the assessor shall increase or decrease the amount
11 of such exemption by multiplying the amount of such exemption by the
12 change in level of assessment factor. If the assessor receives the
13 certification after the completion, verification and filing of the final
14 assessment roll, the assessor shall certify the amount of exemption as
15 recomputed pursuant to this paragraph to the local officers having
16 custody and control of the roll, and such local officers are hereby
17 directed and authorized to enter the recomputed exemption certified by
18 the assessor on the roll.

19 S 3. Subparagraph (ii) of paragraph (d) of subdivision 5 of section
20 458 of the real property tax law, as added by chapter 178 of the laws of
21 1997, is amended to read as follows:

22 (ii) An assessing unit which finally files a change in level of
23 assessment roll in or after the calendar year nineteen hundred ninety-
24 eight may, pursuant to local law, ORDINANCE OR RESOLUTION adopted by the
25 governing board of a county, city, town [or], village OR SCHOOL DISTRICT
26 that levies taxes or for which taxes are levied on an assessment roll,
27 grant to every veteran who is entitled to any additional eligible funds
28 a recompute exemption in lieu of the exemption otherwise authorized by
29 this subdivision. Such recompute exemption may be granted on any change
30 in level of assessment roll filed in or after calendar year nineteen
31 hundred ninety-eight. A local law adopted pursuant to this paragraph
32 [(d)] shall not be subject to referendum.

33 S 4. Subparagraph (i) of paragraph (a) of subdivision 6 of section 458
34 of the real property tax law, as amended by chapter 625 of the laws of
35 1995, is amended to read as follows:

36 (i) Except as otherwise provided in subparagraph (ii) of this para-
37 graph, no new exemption may be granted pursuant to subdivision one or
38 former subdivision five of this section on an assessment roll based upon
39 a taxable status date occurring on or after March second, nineteen
40 hundred eighty-six, except for purposes of taxes levied by or on behalf
41 of a county, city, town or village that has enacted and has in effect a
42 local law as provided in PARAGRAPH (A) OF subdivision four of section
43 four hundred fifty-eight-a of this [chapter] TITLE. Notwithstanding the
44 foregoing, the owner of real property receiving an exemption pursuant to
45 subdivision one or former subdivision five of this section prior to
46 March second, nineteen hundred eighty-six may continue to receive the
47 exemption on the property to which it is applicable.

48 S 5. Subdivision 9 of section 458 of the real property tax law, as
49 amended by chapter 503 of the laws of 2008, is amended to read as
50 follows:

51 9. Notwithstanding the provisions of subdivision one of this section,
52 the governing body of any municipality may, after public hearing, adopt
53 a local law, ordinance or resolution providing where a veteran, the
54 spouse of the veteran or unremarried surviving spouse already receiving
55 an exemption pursuant to this section sells the property receiving the
56 exemption and purchases property within the same city, town [or],

1 village OR SCHOOL DISTRICT, the assessor shall transfer and prorate, for
2 the remainder of the fiscal year, the exemption which the veteran, the
3 spouse of the veteran or unremarried surviving spouse received. The
4 prorated exemption shall be based upon the date the veteran, the spouse
5 of the veteran or unremarried surviving spouse obtains title to the new
6 property and shall be calculated by multiplying the tax rate or rates
7 for each municipal corporation which levied taxes, or for which taxes
8 were levied, on the appropriate tax roll used for the fiscal year or
9 years during which the transfer occurred times the previously granted
10 exempt amount times the fraction of each fiscal year or years remaining
11 subsequent to the transfer of title. Nothing in this section shall be
12 construed to remove the requirement that any such veteran, the spouse of
13 the veteran or unremarried surviving spouse transferring an exemption
14 pursuant to this subdivision shall reapply for the exemption authorized
15 pursuant to this section on or before the following taxable status date,
16 in the event such veteran, the spouse of the veteran or unremarried
17 surviving spouse wishes to receive the exemption in future fiscal years.
18 S 6. This act shall take effect immediately.