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

3048--A

2015-2016 Regular Sessions

I N S E N A T E

February 2, 2015

Introduced by Sen. ORTT -- 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 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:

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

S 458-C. APPLICATION FOR CERTAIN VETERANS EXEMPTIONS. 1. NOTWITHSTANDING ANY OTHER PROVISIONS OF LAW TO THE CONTRARY, THE ASSESSOR OF ANY TAXING MUNICIPALITY MAY ACCEPT AN APPLICATION FOR A VETERANS EXEMPTION PURSUANT TO SECTION FOUR HUNDRED FIFTY-EIGHT OR FOUR HUNDRED FIFTY-EIGHT-A OF THIS TITLE AFTER THE LAST DATE FOR FILING SUCH EXEMPTION FOR THE FOLLOWING TAX YEAR WHENEVER THE FACTS SET FORTH BELOW CAN BE SHOWN:

(A) THE VETERAN HAS SOLD HIS OR HER RESIDENCE WITHIN THE CURRENT TAX YEAR AND HAD BEEN GRANTED AN EXEMPTION FOR THAT RESIDENCE;

(B) THE VETERAN MAKES APPLICATION FOR THE NEW EXEMPTION PRIOR TO THE FIRST DAY OF THE FOLLOWING TAX YEAR; AND

(C) THE PROPERTY SUBJECT TO TAXATION IS A "QUALIFYING RESIDENTIAL REAL PROPERTY" AS DEFINED IN PARAGRAPH (D) OF SUBDIVISION ONE OF SECTION FOUR HUNDRED FIFTY-EIGHT-A OF THIS TITLE.

2. IF THE MUNICIPAL COLLECTING OFFICER IS NOTIFIED OF THE NEW EXEMPTION PRIOR TO PAYMENT OF THE TAXES, HE SHALL ADJUST THE TAX LIABILITY OF THE PARCEL ACCORDINGLY. IF THE COLLECTING OFFICER RECEIVES SUCH NOTIFICATION AFTER TAXES HAVE BEEN PAID, THE COLLECTING OFFICER SHALL REFUND THE APPROPRIATE AMOUNT.

S 2. This act shall take effect immediately.

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

LBD01748-02-5