

3048--B

Cal. No. 359

2015-2016 Regular Sessions

I N S E N A T E

February 2, 2015

Introduced by Sens. ORTT, FUNKE, GOLDEN -- 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 -- recommitted to the Committee on Veterans, Homeland Security and Military Affairs in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

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.

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

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1 2. IF THE MUNICIPAL COLLECTING OFFICER IS NOTIFIED OF THE NEW
2 EXEMPTION PRIOR TO PAYMENT OF THE TAXES, HE SHALL ADJUST THE TAX LIABIL-
3 ITY OF THE PARCEL ACCORDINGLY. IF THE COLLECTING OFFICER RECEIVES SUCH
4 NOTIFICATION AFTER TAXES HAVE BEEN PAID, THE COLLECTING OFFICER SHALL
5 REFUND THE APPROPRIATE AMOUNT.
6 S 2. This act shall take effect immediately.