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I N   A S S E M B L Y

January 13, 2016

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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 ASSEM-  
BLY, 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. EXEMPTION FOR PARENTS OF UNMARRIED VETERANS KILLED IN COMBAT.  
4     1. AS USED IN THIS SECTION:  
5     (A) "ARMED FORCES" MEANS THE UNITED STATES ARMY, NAVY, MARINE CORPS,  
6     AIR FORCE, AND COAST GUARD.  
7     (B) "KILLED IN COMBAT" MEANS A VETERAN WHO WAS KILLED WHILE IN FULL-  
8     TIME DUTY IN THE UNITED STATES ARMED FORCES, OTHER THAN ACTIVE DUTY FOR  
9     TRAINING.  
10    (C) "SERVICE CONNECTED" MEANS, WITH RESPECT TO DISABILITY OR DEATH,  
11    THAT SUCH DISABILITY WAS INCURRED OR AGGRAVATED, OR THAT THE DEATH  
12    RESULTED FROM A DISABILITY INCURRED OR AGGRAVATED, IN THE LINE OF DUTY  
13    ON ACTIVE MILITARY, NAVAL OR AIR SERVICE.  
14    (D) "QUALIFIED OWNER" MEANS THE PARENTS OF AN UNMARRIED VETERAN WHO IS  
15    DECEASED AND KILLED IN COMBAT. WHERE PROPERTY IS OWNED BY MORE THAN ONE  
16    QUALIFIED OWNER, THE EXEMPTION TO WHICH EACH IS ENTITLED MAY BE  
17    COMBINED. IF THE PARENTS ARE DIVORCED, THE EXEMPTION SHALL BE EQUALLY  
18    SHARED.  
19    (E) "QUALIFIED RESIDENTIAL REAL PROPERTY" MEANS PROPERTY OWNED BY A  
20    QUALIFIED OWNER WHICH IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES;  
21    PROVIDED, HOWEVER, THAT IN THE EVENT THAT ANY PORTION OF SUCH PROPERTY  
22    IS NOT USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES, BUT IS USED FOR OTHER  
23    PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND ONLY THE REMAIN-  
24    ING PORTION USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES SHALL BE SUBJECT  
25    TO THE EXEMPTION PROVIDED BY THIS SECTION. SUCH PROPERTY SHALL BE THE  
26    PRIMARY RESIDENCE OF THE PARENTS OF THE UNMARRIED VETERAN KILLED IN THE  
27    LINE OF DUTY.

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

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1 (F) "LATEST STATE EQUALIZATION RATE" MEANS THE LATEST FINAL EQUALIZA-  
2 TION RATE ESTABLISHED BY THE COMMISSIONER PURSUANT TO ARTICLE TWELVE OF  
3 THIS CHAPTER.

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

8 2. (A) EACH COUNTY, CITY, TOWN, OR VILLAGE MAY ADOPT A LOCAL LAW TO  
9 PROVIDE THAT QUALIFYING RESIDENTIAL REAL PROPERTY SHALL BE EXEMPT FROM  
10 TAXATION TO THE EXTENT OF EITHER: (I) TEN PERCENT OF THE ASSESSED VALUE  
11 OF SUCH PROPERTY; PROVIDED HOWEVER, THAT SUCH EXEMPTION SHALL NOT EXCEED  
12 EIGHT THOUSAND DOLLARS OR THE PRODUCT OF EIGHT THOUSAND DOLLARS MULTI-  
13 PLIED BY THE LATEST STATE EQUALIZATION RATE OF THE ASSESSING UNIT, OR,  
14 IN THE CASE OF A SPECIAL ASSESSING UNIT, THE LATEST CLASS RATIO, WHICH-  
15 EVER IS LESS; OR (II) FIFTEEN PERCENT OF THE ASSESSED VALUE OF SUCH  
16 PROPERTY; PROVIDED HOWEVER, THAT SUCH EXEMPTION SHALL NOT EXCEED TWELVE  
17 THOUSAND DOLLARS OR THE PRODUCT OF TWELVE THOUSAND DOLLARS MULTIPLIED BY  
18 THE LATEST STATE EQUALIZATION RATE OF THE ASSESSING UNIT, OR, IN THE  
19 CASE OF A SPECIAL ASSESSING UNIT, THE LATEST CLASS RATIO, WHICHEVER IS  
20 LESS.

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

25 (II) THE EXEMPTION PROVIDED BY PARAGRAPH (A) OF THIS SUBDIVISION SHALL  
26 BE GRANTED FOR A PERIOD OF TEN YEARS. THE COMMENCEMENT OF SUCH TEN YEAR  
27 PERIOD SHALL BE GOVERNED PURSUANT TO THIS SUBPARAGRAPH. WHERE A QUALI-  
28 FIED OWNER OWNS QUALIFYING RESIDENTIAL REAL PROPERTY ON THE EFFECTIVE  
29 DATE OF THE LOCAL LAW PROVIDING FOR SUCH EXEMPTION, SUCH TEN YEAR PERIOD  
30 SHALL BE MEASURED FROM THE ASSESSMENT ROLL PREPARED PURSUANT TO THE  
31 FIRST TAXABLE STATUS DATE OCCURRING ON OR AFTER THE EFFECTIVE DATE OF  
32 THE LOCAL LAW PROVIDING FOR SUCH EXEMPTION. WHERE A QUALIFIED OWNER DOES  
33 NOT OWN QUALIFYING RESIDENTIAL REAL PROPERTY ON THE EFFECTIVE DATE OF  
34 THE LOCAL LAW PROVIDING FOR SUCH EXEMPTION, SUCH TEN YEAR PERIOD SHALL  
35 BE MEASURED FROM THE ASSESSMENT ROLL PREPARED PURSUANT TO THE FIRST  
36 TAXABLE STATUS DATE OCCURRING AT LEAST SIXTY DAYS AFTER THE DATE OF  
37 PURCHASE OF QUALIFYING RESIDENTIAL REAL PROPERTY; PROVIDED, HOWEVER,  
38 THAT SHOULD THE VETERAN APPLY FOR AND BE GRANTED AN EXEMPTION ON THE  
39 ASSESSMENT ROLL PREPARED PURSUANT TO A TAXABLE STATUS DATE OCCURRING  
40 WITHIN SIXTY DAYS AFTER THE DATE OF PURCHASE OF RESIDENTIAL REAL PROPER-  
41 TY, SUCH TEN YEAR PERIOD SHALL BE MEASURED FROM THE FIRST ASSESSMENT  
42 ROLL IN WHICH THE EXEMPTION OCCURS. IF, BEFORE THE EXPIRATION OF SUCH  
43 TEN YEAR PERIOD, SUCH EXEMPT PROPERTY IS SOLD AND REPLACED WITH OTHER  
44 RESIDENTIAL REAL PROPERTY, SUCH EXEMPTION MAY BE GRANTED PURSUANT TO  
45 THIS SUBDIVISION FOR THE UNEXPIRED PORTION OF THE TEN YEAR EXEMPTION  
46 PERIOD.

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

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

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

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

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