

2245--B

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 -- recommitted to the Committee on Veterans, Homeland Security and Military Affairs in accordance with Senate Rule 6, sec. 8 -- 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

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

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1 further amended by subdivision (b) of section 1 of part W of chapter 56
2 of the laws of 2010, is amended to read as follows:

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

21 S 3. Subparagraph (ii) of paragraph (d) of subdivision 5 of section
22 458 of the real property tax law, as added by chapter 178 of the laws of
23 1997, is amended to read as follows:

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

35 S 4. Subparagraph (i) of paragraph (a) of subdivision 6 of section 458
36 of the real property tax law, as amended by chapter 625 of the laws of
37 1995, is amended to read as follows:

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

50 S 5. Subdivision 9 of section 458 of the real property tax law, as
51 amended by chapter 538 of the laws of 2015, is amended to read as
52 follows:

53 9. Notwithstanding the provisions of subdivision one of this section,
54 the governing body of any municipality may, after public hearing, adopt
55 a local law, ordinance or resolution providing where a veteran, the
56 spouse of the veteran or unremarried surviving spouse already receiving

1 an exemption pursuant to this section sells the property receiving the
2 exemption and purchases property within the same county OR SCHOOL
3 DISTRICT, or in the case of a city having a population of one million or
4 more persons, within the same city, the assessor shall transfer and
5 prorate, for the remainder of the fiscal year, the exemption which the
6 veteran, the spouse of the veteran or unremarried surviving spouse
7 received. The prorated exemption shall be based upon the date the veter-
8 an, the spouse of the veteran or unremarried surviving spouse obtains
9 title to the new property and shall be calculated by multiplying the tax
10 rate or rates for each municipal corporation which levied taxes, or for
11 which taxes were levied, on the appropriate tax roll used for the fiscal
12 year or years during which the transfer occurred times the previously
13 granted exempt amount times the fraction of each fiscal year or years
14 remaining subsequent to the transfer of title. Nothing in this section
15 shall be construed to remove the requirement that any such veteran, the
16 spouse of the veteran or unremarried surviving spouse transferring an
17 exemption pursuant to this subdivision shall reapply for the exemption
18 authorized pursuant to this section on or before the following taxable
19 status date, in the event such veteran, the spouse of the veteran or
20 unremarried surviving spouse wishes to receive the exemption in future
21 fiscal years.

22 S 6. This act shall take effect immediately.