

2938

2015-2016 Regular Sessions

I N   S E N A T E

January 30, 2015

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Introduced by Sen. CROCI -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to prorating a veteran's exemption if such veteran moves within the same county

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

1     Section 1. Subdivision 9 of section 458 of the real property tax law,  
2     as amended by chapter 503 of the laws of 2008, is amended and a new  
3     subdivision 11 is added to read as follows:  
4     9. Notwithstanding the provisions of subdivision one of this section,  
5     the governing body of any [municipality] CITY, TOWN OR VILLAGE may,  
6     after public hearing, adopt a local law, ordinance or resolution provid-  
7     ing where a veteran, the spouse of the veteran or unremarried surviving  
8     spouse already receiving an exemption pursuant to this section sells the  
9     property receiving the exemption and purchases property within the same  
10    [city, town or village] COUNTY, OR IN THE CASE OF A CITY HAVING A POPU-  
11    LATION OF ONE MILLION OR MORE PERSONS, WITHIN THE SAME CITY, the asses-  
12    sor shall transfer and prorate, for the remainder of the fiscal year,  
13    the exemption which the veteran, the spouse of the veteran or unremar-  
14    ried surviving spouse received. The prorated exemption shall be based  
15    upon the date the veteran, the spouse of the veteran or unremarried  
16    surviving spouse obtains title to the new property and shall be calcu-  
17    lated by multiplying the tax rate or rates for each municipal corpo-  
18    ration which levied taxes, or for which taxes were levied, on the appro-  
19    priate tax roll used for the fiscal year or years during which the  
20    transfer occurred times the previously granted exempt amount times the  
21    fraction of each fiscal year or years remaining subsequent to the trans-  
22    fer of title. Nothing in this section shall be construed to remove the  
23    requirement that any such veteran, the spouse of the veteran or unremar-  
24    ried surviving spouse transferring an exemption pursuant to this subdi-

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

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vision shall reapply for the exemption authorized pursuant to this section on or before the following taxable status date, in the event such veteran, the spouse of the veteran or unremarried surviving spouse wishes to receive the exemption in future fiscal years.

11. NOTWITHSTANDING THE PROVISIONS OF SUBDIVISION ONE OF THIS SECTION, THE GOVERNING BODY OF ANY COUNTY OR CITY WITH A POPULATION OF ONE MILLION OR MORE PERSONS MAY, AFTER PUBLIC HEARING, ADOPT A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING WHERE A VETERAN, THE SPOUSE OF THE VETERAN OR UNREMARIED SURVIVING SPOUSE ALREADY RECEIVING AN EXEMPTION PURSUANT TO THIS SECTION SELLS THE PROPERTY RECEIVING THE EXEMPTION AND PURCHASES PROPERTY WITHIN THE SAME COUNTY, OR IN THE CASE OF A CITY HAVING A POPULATION OF ONE MILLION OR MORE PERSONS, WITHIN THE SAME CITY, THE ASSESSOR SHALL TRANSFER AND PRORATE, FOR THE REMAINDER OF THE FISCAL YEAR, THE EXEMPTION WHICH THE VETERAN, THE SPOUSE OF THE VETERAN OR UNREMARIED SURVIVING SPOUSE RECEIVED. THE PRORATED EXEMPTION SHALL BE BASED UPON THE DATE THE VETERAN, THE SPOUSE OF THE VETERAN OR UNREMARIED SURVIVING SPOUSE OBTAINS TITLE TO THE NEW PROPERTY AND SHALL BE CALCULATED BY MULTIPLYING THE TAX RATE OR RATES FOR EACH MUNICIPAL CORPORATION WHICH LEVIED TAXES, OR FOR WHICH TAXES WERE LEVIED, ON THE APPROPRIATE TAX ROLL USED FOR THE FISCAL YEAR OR YEARS DURING WHICH THE TRANSFER OCCURRED TIMES THE PREVIOUSLY GRANTED EXEMPT AMOUNT TIMES THE FRACTION OF EACH FISCAL YEAR OR YEARS REMAINING SUBSEQUENT TO THE TRANSFER OF TITLE. NOTHING IN THIS SECTION SHALL BE CONSTRUED TO REMOVE THE REQUIREMENT THAT ANY SUCH VETERAN, THE SPOUSE OF THE VETERAN OR UNREMARIED SURVIVING SPOUSE TRANSFERRING AN EXEMPTION PURSUANT TO THIS SUBDIVISION SHALL REAPPLY FOR THE EXEMPTION AUTHORIZED PURSUANT TO THIS SECTION ON OR BEFORE THE FOLLOWING TAXABLE STATUS DATE, IN THE EVENT SUCH VETERAN, THE SPOUSE OF THE VETERAN OR UNREMARIED SURVIVING SPOUSE WISHES TO RECEIVE THE EXEMPTION IN FUTURE FISCAL YEARS.

S 2. Subdivision 8 of section 458-a of the real property tax law, as amended by chapter 503 of the laws of 2008, is amended and a new subdivision 10 is added to read as follows:

8. Notwithstanding the provisions of paragraph (c) of subdivision one of this section and subdivision three of this section, the governing body of any [municipality] CITY, TOWN OR VILLAGE may, after public hearing, adopt a local law, ordinance or resolution providing that where a veteran, the spouse of the veteran or unremarried surviving spouse already receiving an exemption pursuant to this section sells the property receiving the exemption and purchases property within the same [city, town or village] COUNTY, OR IN THE CASE OF A CITY HAVING A POPULATION OF ONE MILLION OR MORE PERSONS, WITHIN THE SAME CITY, the assessor shall transfer and prorate, for the remainder of the fiscal year, the exemption received. The prorated exemption shall be based upon the date the veteran, the spouse of the veteran or unremarried surviving spouse obtains title to the new property and shall be calculated by multiplying the tax rate or rates for each municipal corporation which levied taxes, or for which taxes were levied, on the appropriate tax roll used for the fiscal year or years during which the transfer occurred times the previously granted exempt amount times the fraction of each fiscal year or years remaining subsequent to the transfer of title. Nothing in this section shall be construed to remove the requirement that any such veteran, the spouse of the veteran or unremarried surviving spouse transferring an exemption pursuant to this subdivision shall reapply for the exemption authorized pursuant to this section on or before the following taxable status date, in the event such veteran,

1 the spouse of the veteran or unremarried surviving spouse wishes to  
2 receive the exemption in future fiscal years.

3 10. NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (C) OF SUBDIVISION  
4 ONE OF THIS SECTION AND SUBDIVISION THREE OF THIS SECTION, THE GOVERNING  
5 BODY OF ANY COUNTY OR CITY HAVING A POPULATION OF ONE MILLION OR MORE  
6 PERSONS MAY, AFTER PUBLIC HEARING, ADOPT A LOCAL LAW, ORDINANCE OR  
7 RESOLUTION PROVIDING THAT WHERE A VETERAN, THE SPOUSE OF THE VETERAN OR  
8 UNREMARIED SURVIVING SPOUSE ALREADY RECEIVING AN EXEMPTION PURSUANT TO  
9 THIS SECTION SELLS THE PROPERTY RECEIVING THE EXEMPTION AND PURCHASES  
10 PROPERTY WITHIN THE SAME COUNTY, OR IN THE CASE OF A CITY HAVING A POPU-  
11 LATION OF ONE MILLION OR MORE PERSONS, WITHIN THE SAME CITY, THE ASSES-  
12 SOR SHALL TRANSFER AND PRORATE, FOR THE REMAINDER OF THE FISCAL YEAR,  
13 THE EXEMPTION RECEIVED. THE PRORATED EXEMPTION SHALL BE BASED UPON THE  
14 DATE THE VETERAN, THE SPOUSE OF THE VETERAN OR UNREMARIED SURVIVING  
15 SPOUSE OBTAINS TITLE TO THE NEW PROPERTY AND SHALL BE CALCULATED BY  
16 MULTIPLYING THE TAX RATE OR RATES FOR EACH MUNICIPAL CORPORATION WHICH  
17 LEVIED TAXES, OR FOR WHICH TAXES WERE LEVIED, ON THE APPROPRIATE TAX  
18 ROLL USED FOR THE FISCAL YEAR OR YEARS DURING WHICH THE TRANSFER  
19 OCCURRED TIMES THE PREVIOUSLY GRANTED EXEMPT AMOUNT TIMES THE FRACTION  
20 OF EACH FISCAL YEAR OR YEARS REMAINING SUBSEQUENT TO THE TRANSFER OF  
21 TITLE. NOTHING IN THIS SECTION SHALL BE CONSTRUED TO REMOVE THE REQUIRE-  
22 MENT THAT ANY SUCH VETERAN, THE SPOUSE OF THE VETERAN OR UNREMARIED  
23 SURVIVING SPOUSE TRANSFERRING AN EXEMPTION PURSUANT TO THIS SUBDIVISION  
24 SHALL REAPPLY FOR THE EXEMPTION AUTHORIZED PURSUANT TO THIS SECTION ON  
25 OR BEFORE THE FOLLOWING TAXABLE STATUS DATE, IN THE EVENT SUCH VETERAN,  
26 THE SPOUSE OF THE VETERAN OR UNREMARIED SURVIVING SPOUSE WISHES TO  
27 RECEIVE THE EXEMPTION IN FUTURE FISCAL YEARS.

28 S 3. This act shall take effect on the second of January next succeed-  
29 ing the date on which it shall have become a law and shall apply to  
30 assessment rolls prepared on the basis of taxable status dates occurring  
31 on and after such date.