

3134

2015-2016 Regular Sessions

I N S E N A T E

February 2, 2015

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 the alternative veterans property tax exemption

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

1 Section 1. Subdivision 1 of section 458-a of the real property tax
2 law is amended by adding a new paragraph (h) to read as follows:
3 (H) "ACTIVE MILITARY SERVICE OF THE UNITED STATES" AND "IN THE ARMED
4 FORCES OF THE UNITED STATES" SHALL MEAN FULL-TIME DUTY IN THE ARMY, NAVY
5 (INCLUDING MARINE CORPS), AIR FORCE OR COAST GUARD OF THE UNITED STATES.
6 S 2. Paragraphs (c) and (d) of subdivision 1, paragraphs (b) and (c)
7 of subdivision 2, subdivision 3, paragraph (a) of subdivision 6 and
8 subdivision 8 of section 458-a of the real property tax law, paragraph
9 (c) of subdivision 1 and paragraph (c) of subdivision 2 as amended by
10 chapter 100 of the laws of 1988, paragraph (d) of subdivision 1 as
11 amended by chapter 899 of the laws of 1985, paragraph (b) of subdivision
12 2 as amended by chapter 473 of the laws of 2004, subdivision 3 as
13 amended by chapter 646 of the laws of 2004 and as further amended by
14 section 1 of part W of chapter 56 of the laws of 2010, paragraph (a) of
15 subdivision 6 as added by chapter 171 of the laws of 1997 and subdivi-
16 sion 8 as amended by chapter 503 of the laws of 2008, are amended to
17 read as follows:
18 (c) "Qualified owner" means a veteran, A PERSON ENGAGED IN ACTIVE
19 MILITARY SERVICE OF THE UNITED STATES, the spouse of a veteran, THE
20 SPOUSE OF A PERSON ENGAGED IN ACTIVE MILITARY SERVICE OF THE UNITED
21 STATES or the unremarried surviving spouse of a veteran. Where property
22 is owned by more than one qualified owner, the exemption to which each
23 is entitled may be combined. Where a veteran OR A PERSON ENGAGED IN
24 ACTIVE MILITARY SERVICE OF THE UNITED STATES is also the unremarried

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

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1 surviving spouse of a veteran, such person may also receive any
2 exemption to which the deceased spouse was entitled.

3 (d) "Qualifying residential real property" means property owned by a
4 qualified owner which is used exclusively for residential purposes;
5 provided however, that in the event any portion of such property is not
6 so used exclusively for residential purposes but is used for other
7 purposes, such portion shall be subject to taxation and the remaining
8 portion only shall be entitled to the exemption provided by this
9 section. Such property must be the primary residence of the veteran, A
10 PERSON ENGAGED IN ACTIVE MILITARY SERVICE OF THE UNITED STATES or unre-
11 married surviving spouse of the veteran, unless the veteran, A PERSON
12 ENGAGED IN ACTIVE MILITARY SERVICE OF THE UNITED STATES or unremarried
13 surviving spouse is absent from the property due to medical reasons or
14 institutionalization. In the event the veteran OR A PERSON ENGAGED IN
15 ACTIVE MILITARY SERVICE OF THE UNITED STATES dies and there is no unre-
16 married surviving spouse, "qualifying residential real property" shall
17 mean the primary residence owned by a qualified owner prior to death,
18 provided that the title to the property becomes vested in the dependent
19 father or mother or dependent child or children under twenty-one years
20 of age of a veteran by virtue of devise by or descent from the deceased
21 qualified owner, provided that the property is the primary residence of
22 one or all of the devisees.

23 (b) In addition to the exemption provided by paragraph (a) of this
24 subdivision, where (I) the veteran served in a combat theatre or combat
25 zone of operations, as documented by the award of a United States
26 campaign ribbon or service medal, or the armed forces expeditionary
27 medal, navy expeditionary medal, marine corps expeditionary medal, or
28 global war on terrorism expeditionary medal, OR (II) THE PERSON ENGAGED
29 IN THE ACTIVE MILITARY SERVICE OF THE UNITED STATES CURRENTLY SERVES IN
30 A COMBAT THEATRE OR COMBAT ZONE OF OPERATIONS, qualifying residential
31 real property also shall be exempt from taxation to the extent of ten
32 percent of the assessed value of such property; provided, however, that
33 such exemption shall not exceed eight thousand dollars or the product of
34 eight thousand dollars multiplied by the latest state equalization rate
35 for the assessing unit, or in the case of a special assessing unit, the
36 class ratio, whichever is less.

37 (c) In addition to the exemptions provided by paragraphs (a) and (b)
38 of this subdivision, where the veteran OR PERSON ENGAGED IN ACTIVE MILI-
39 TARY SERVICE OF THE UNITED STATES received a compensation rating from
40 the United States veteran's administration or from the United States
41 department of defense because of a service connected disability, quali-
42 fying residential real property shall be exempt from taxation to the
43 extent of the product of the assessed value of such property multiplied
44 by fifty percent of the veteran's OR INDIVIDUAL'S ENGAGED IN ACTIVE
45 MILITARY SERVICE OF THE UNITED STATES disability rating; provided,
46 however, that such exemption shall not exceed forty thousand dollars or
47 the product of forty thousand dollars multiplied by the latest state
48 equalization rate for the assessing unit, or in the case of a special
49 assessing unit, the latest class ratio, whichever is less. For purposes
50 of this paragraph, where a person who served in the active military,
51 naval or air service during a period of war died in service of a service
52 connected disability, such person shall be deemed to have been assigned
53 a compensation rating of one hundred percent.

54 3. Application for exemption must be made by the owner, or all of the
55 owners, of the property on a form prescribed by the commissioner. The
56 owner or owners shall file the completed form in the assessor's office

1 on or before the appropriate taxable status date. The exemption shall
2 continue in full force and effect for all appropriate subsequent tax
3 years and the owner or owners of the property shall not be required to
4 refile each year, PROVIDED, HOWEVER, THAT INDIVIDUALS ENGAGED IN ACTIVE
5 MILITARY SERVICE OF THE UNITED STATES SHALL BE REQUIRED TO REFILE SUCH
6 MEMBER'S STATEMENT OF SERVICE OR A COPY OF SUCH MEMBER'S ACTIVE DUTY
7 ORDERS ANNUALLY. 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 making any willful false state-
12 ment in the application for such exemption shall be subject to the
13 penalties prescribed in the penal law.

14 (a) For the purposes of this section, title to that portion of real
15 property owned by a cooperative apartment corporation in which a
16 tenant-stockholder of such corporation resides and which is represented
17 by his OR HER share or shares of stock in such corporation as determined
18 by its or their proportional relationship to the total outstanding stock
19 of the corporation, including that owned by the corporation, shall be
20 deemed to be vested in such tenant-stockholder.

21 8. Notwithstanding the provisions of paragraph (c) of subdivision one
22 of this section and subdivision three of this section, the governing
23 body of any municipality may, after public hearing, adopt a local law,
24 ordinance or resolution providing that where a veteran, A PERSON ENGAGED
25 IN ACTIVE MILITARY SERVICE OF THE UNITED STATES, the spouse of the
26 veteran, THE SPOUSE OF A PERSON ENGAGED IN ACTIVE MILITARY SERVICE OF
27 THE UNITED STATES or unremarried surviving spouse already receiving an
28 exemption pursuant to this section sells the property receiving the
29 exemption and purchases property within the same city, town or village,
30 the assessor shall transfer and prorate, for the remainder of the fiscal
31 year, the exemption received. The prorated exemption shall be based upon
32 the date the veteran, A PERSON ENGAGED IN ACTIVE MILITARY SERVICE OF THE
33 UNITED STATES, the spouse of the veteran, THE SPOUSE OF A PERSON ENGAGED
34 IN ACTIVE MILITARY SERVICE OF THE UNITED STATES or unremarried surviving
35 spouse obtains title to the new property and shall be calculated by
36 multiplying the tax rate or rates for each municipal corporation which
37 levied taxes, or for which taxes were levied, on the appropriate tax
38 roll used for the fiscal year or years during which the transfer
39 occurred times the previously granted exempt amount times the fraction
40 of each fiscal year or years remaining subsequent to the transfer of
41 title. Nothing in this section shall be construed to remove the require-
42 ment that any such veteran, A PERSON ENGAGED IN ACTIVE MILITARY SERVICE
43 OF THE UNITED STATES, the spouse of the veteran, SPOUSE OF A PERSON
44 ENGAGED IN ACTIVE MILITARY SERVICE OF THE UNITED STATES or unremarried
45 surviving spouse transferring an exemption pursuant to this subdivision
46 shall reapply for the exemption authorized pursuant to this section on
47 or before the following taxable status date, in the event such veteran,
48 A PERSON ENGAGED IN ACTIVE MILITARY SERVICE OF THE UNITED STATES, the
49 spouse of the veteran, SPOUSE OF A PERSON ENGAGED IN ACTIVE MILITARY
50 SERVICE OF THE UNITED STATES or unremarried surviving spouse wishes to
51 receive the exemption in future fiscal years.

52 S 3. This act shall take effect on the first of January next succeed-
53 ing the date upon which it shall have become a law and shall apply to
54 assessment rolls prepared on the basis of taxable status dates occurring
55 on or after such effective date.