

3134--A

2015-2016 Regular Sessions

I N S E N A T E

February 2, 2015

Introduced by Sens. CROCI, LARKIN -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs -- 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 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 538 of the laws of 2015, 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

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

LBD02335-02-6

1 is owned by more than one qualified owner, the exemption to which each  
2 is entitled may be combined. Where a veteran OR A PERSON ENGAGED IN  
3 ACTIVE MILITARY SERVICE OF THE UNITED STATES is also the unremarried  
4 surviving spouse of a veteran, such person may also receive any  
5 exemption to which the deceased spouse was entitled.

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

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

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

1 3. Application for exemption must 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 appropriate taxable status date. The exemption shall  
5 continue in full force and effect for all appropriate subsequent tax  
6 years and the owner or owners of the property shall not be required to  
7 refile each year, PROVIDED, HOWEVER, THAT INDIVIDUALS ENGAGED IN ACTIVE  
8 MILITARY SERVICE OF THE UNITED STATES SHALL BE REQUIRED TO REFILE SUCH  
9 MEMBER'S STATEMENT OF SERVICE OR A COPY OF SUCH MEMBER'S ACTIVE DUTY  
10 ORDERS ANNUALLY. Applicants shall be required to refile on or before  
11 the appropriate taxable status date if the percentage of disability  
12 percentage increases or decreases or may refile if other changes have  
13 occurred which affect qualification for an increased or decreased amount  
14 of exemption. Any applicant convicted of making any willful false state-  
15 ment in the application for such exemption shall be subject to the  
16 penalties prescribed in the penal law.

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

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

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