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I N   S E N A T E

February 4, 2016

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Introduced by Sen. STAVISKY -- 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 and the administrative code of the city of New York, in relation to allowing municipalities to accept retroactive applications for real property tax exemptions from certain veterans

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 of the real property tax law  
2     is amended by adding a new paragraph 6 to read as follows:  
3     (6) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER  
4     PROVISION OF LAW TO THE CONTRARY, EACH COUNTY, CITY, TOWN OR VILLAGE  
5     SHALL ADOPT A LOCAL LAW ALLOWING THE ASSESSOR TO ACCEPT RETROACTIVE  
6     APPLICATIONS FOR THE EXEMPTION SET FORTH IN THIS SECTION FROM ANY VETER-  
7     AN TO WHOM AN EXEMPTION HAS ALREADY BEEN GRANTED PURSUANT TO THE  
8     PROVISIONS OF THIS SECTION, PROVIDED, HOWEVER, THAT SAID VETERAN WOULD  
9     HAVE BEEN ENTITLED TO SUCH EXEMPTION IF HE OR SHE HAD FILED AN APPLICA-  
10    TION FOR EXEMPTION BY THE APPROPRIATE TAXABLE STATUS DATE AND THAT SUCH  
11    APPLICATIONS MAY ONLY BE ACCEPTED FOR ASSESSMENT ROLLS PREPARED ON THE  
12    BASIS OF TAXABLE STATUS DATES OCCURRING NO MORE THAN THREE YEARS PRECED-  
13    ING THE DATE OF SUCH APPLICATION.  
14    S 2. Section 458-a of the real property tax law is amended by adding a  
15    new subdivision 3-b to read as follows:  
16    3-B. NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER  
17    PROVISION OF LAW TO THE CONTRARY, EACH COUNTY, CITY, TOWN OR VILLAGE  
18    SHALL ADOPT A LOCAL LAW ALLOWING THE ASSESSOR TO ACCEPT RETROACTIVE  
19    APPLICATIONS FOR THE EXEMPTION SET FORTH IN THIS SECTION FROM ANY VETER-  
20    AN TO WHOM AN EXEMPTION HAS ALREADY BEEN GRANTED PURSUANT TO THE  
21    PROVISIONS OF THIS SECTION, PROVIDED, HOWEVER, THAT SAID VETERAN WOULD  
22    HAVE BEEN ENTITLED TO SUCH EXEMPTION IF HE OR SHE HAD FILED AN APPLICA-  
23    TION FOR EXEMPTION BY THE APPROPRIATE TAXABLE STATUS DATE AND THAT SUCH  
24    APPLICATIONS MAY ONLY BE ACCEPTED FOR ASSESSMENT ROLLS PREPARED ON THE

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

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1 BASIS OF TAXABLE STATUS DATES OCCURRING NO MORE THAN THREE YEARS PRECED-  
2 ING THE DATE OF SUCH APPLICATION.

3 S 3. Section 458-b of the real property tax law is amended by adding a  
4 new subdivision 3-a to read as follows:

5 3-A. NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER  
6 PROVISION OF LAW TO THE CONTRARY, EACH COUNTY, CITY, TOWN OR VILLAGE  
7 SHALL ADOPT A LOCAL LAW ALLOWING THE ASSESSOR TO ACCEPT RETROACTIVE  
8 APPLICATIONS FOR THE EXEMPTION SET FORTH IN THIS SECTION FROM ANY VETER-  
9 AN TO WHOM AN EXEMPTION HAS ALREADY BEEN GRANTED PURSUANT TO THE  
10 PROVISIONS OF THIS SECTION, PROVIDED, HOWEVER, THAT SAID VETERAN WOULD  
11 HAVE BEEN ENTITLED TO SUCH EXEMPTION IF HE OR SHE HAD FILED AN APPLICA-  
12 TION FOR EXEMPTION BY THE APPROPRIATE TAXABLE STATUS DATE AND THAT SUCH  
13 APPLICATIONS MAY ONLY BE ACCEPTED FOR ASSESSMENT ROLLS PREPARED ON THE  
14 BASIS OF TAXABLE STATUS DATES OCCURRING NO MORE THAN THREE YEARS PRECED-  
15 ING THE DATE OF SUCH APPLICATION.

16 S 4. Part 1 of subchapter 2 of chapter 2 of title 11 of the adminis-  
17 trative code of the city of New York is amended by adding a new section  
18 11-245.75 to read as follows:

19 S 11-245.75 RETROACTIVE EXEMPTION FOR VETERANS. PURSUANT TO THE  
20 EXEMPTIONS SET OUT IN PARAGRAPH SIX OF SECTION FOUR HUNDRED FIFTY-EIGHT,  
21 SUBDIVISION 3-A OF SECTION FOUR HUNDRED FIFTY-EIGHT-A AND SUBDIVIDES 3-B  
22 OF SECTION FOUR HUNDRED FIFTY-EIGHT-B OF THE REAL PROPERTY TAX LAW, THE  
23 CITY HEREBY AUTHORIZES THE ASSESSOR TO ACCEPT RETROACTIVE APPLICATIONS  
24 FROM ANY VETERAN TO WHO AN EXEMPTION HAS ALREADY BEEN GRANTED, PROVIDED,  
25 HOWEVER, THAT SAID VETERAN WOULD HAVE BEEN ENTITLED TO SUCH EXEMPTION IF  
26 HE OR SHE HAD FILED AN APPLICATION FOR EXEMPTION BY THE APPROPRIATE  
27 TAXABLE STATUS DATE AND THAT SUCH APPLICATIONS MAY ONLY BE ACCEPTED FOR  
28 ASSESSMENT ROLLS PREPARED ON THE BASIS OF TAXABLE STATUS DATES OCCURRING  
29 NO MORE THAN THREE YEARS PRECEDING THE DATE OF SUCH APPLICATION.

30 S 5. This act shall take effect immediately.