

STATE OF NEW YORK

5368

2017-2018 Regular Sessions

IN ASSEMBLY

February 8, 2017

Introduced by M. of A. WALTER, FINCH, RAIA, GRAF, MONTESANO, BRONSON, STEC, STECK, HAWLEY, CURRAN, CROUCH, LAWRENCE -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to application for certain veterans exemptions from real property taxes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The real property tax law is amended by adding a new
2 section 458-c to read as follows:

3 § 458-c. Application for certain veterans exemptions. 1. Notwith-
4 standing any other provisions of law to the contrary, if the governing
5 body of a county, city, town or village adopts a resolution therefor,
6 the assessor of any taxing municipality may accept an application for a
7 veterans exemption pursuant to section four hundred fifty-eight or four
8 hundred fifty-eight-a of this title after the last date for filing such
9 exemption for the following tax year whenever the facts set forth below
10 can be shown:

11 (a) The veteran has sold his or her residence within the current tax
12 year and had been granted an exemption for that residence;

13 (b) The veteran makes application for the new exemption prior to the
14 first day of the following tax year; and

15 (c) The property subject to taxation is a "qualifying residential real
16 property" as defined in paragraph (d) of subdivision one of section four
17 hundred fifty-eight-a of this title.

18 2. If the municipal collecting officer is notified of the new
19 exemption prior to payment of the taxes, he shall adjust the tax liabil-
20 ity of the parcel accordingly. If the collecting officer receives such
21 notification after taxes have been paid, the collecting officer shall
22 refund the appropriate amount.

23 § 2. This act shall take effect immediately.

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

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