

STATE OF NEW YORK

8857

2019-2020 Regular Sessions

IN ASSEMBLY

December 18, 2019

Introduced by M. of A. THIELE -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to authorizing the parents of an unmarried veteran killed in combat to be entitled to a real property tax exemption

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-d to read as follows:

3 § 458-d. Exemption for parents of unmarried veterans killed in combat.

4 1. As used in this section:

5 (a) "Armed forces" means the United States army, navy, marine corps,
6 air force, and coast guard.

7 (b) "Killed in combat" means a veteran who was killed while in full-
8 time duty in the United States armed forces, other than active duty for
9 training.

10 (c) "Service connected" means, with respect to disability or death,
11 that such disability was incurred or aggravated, or that the death
12 resulted from a disability incurred or aggravated, in the line of duty
13 on active military, naval or air service.

14 (d) "Qualified owner" means the parents of an unmarried veteran who is
15 deceased and killed in combat. Where property is owned by more than one
16 qualified owner, the exemption to which each is entitled may be
17 combined. If the parents are divorced, the exemption shall be equally
18 shared.

19 (e) "Qualified residential real property" means property owned by a
20 qualified owner which is used exclusively for residential purposes;
21 provided, however, that in the event that any portion of such property
22 is not used exclusively for residential purposes, but is used for other
23 purposes, such portion shall be subject to taxation and only the remain-
24 ing portion used exclusively for residential purposes shall be subject

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

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1 to the exemption provided by this section. Such property shall be the
2 primary residence of the parents of the unmarried veteran killed in the
3 line of duty.

4 (f) "Latest state equalization rate" means the latest final equaliza-
5 tion rate established by the commissioner pursuant to article twelve of
6 this chapter.

7 (g) "Latest class ratio" means the latest final class ratio estab-
8 lished by the commissioner pursuant to title one of article twelve of
9 this chapter for use in a special assessing unit as defined in section
10 eighteen hundred one of this chapter.

11 2. (a) Each county, city, town, or village may adopt a local law to
12 provide that qualifying residential real property shall be exempt from
13 taxation to the extent of either: (i) ten percent of the assessed value
14 of such property; provided however, that such exemption shall not exceed
15 eight thousand dollars or the product of eight thousand dollars multi-
16 plied by the latest state equalization rate of the assessing unit, or,
17 in the case of a special assessing unit, the latest class ratio, which-
18 ever is less; or (ii) fifteen percent of the assessed value of such
19 property; provided however, that such exemption shall not exceed twelve
20 thousand dollars or the product of twelve thousand dollars multiplied by
21 the latest state equalization rate of the assessing unit, or, in the
22 case of a special assessing unit, the latest class ratio, whichever is
23 less.

24 (b) (i) Each county, city, town, or village may adopt a local law to
25 reduce the maximum exemption allowable in subparagraphs (i) and (ii) of
26 paragraph (a) of this subdivision to six thousand dollars, nine thousand
27 dollars and thirty thousand dollars.

28 (ii) The exemption provided by paragraph (a) of this subdivision shall
29 be granted for a period of ten years. The commencement of such ten year
30 period shall be governed pursuant to this subparagraph. Where a quali-
31 fied owner owns qualifying residential real property on the effective
32 date of the local law providing for such exemption, such ten year period
33 shall be measured from the assessment roll prepared pursuant to the
34 first taxable status date occurring on or after the effective date of
35 the local law providing for such exemption. Where a qualified owner does
36 not own qualifying residential real property on the effective date of
37 the local law providing for such exemption, such ten year period shall
38 be measured from the assessment roll prepared pursuant to the first
39 taxable status date occurring at least sixty days after the date of
40 purchase of qualifying residential real property; provided, however,
41 that should the veteran apply for and be granted an exemption on the
42 assessment roll prepared pursuant to a taxable status date occurring
43 within sixty days after the date of purchase of residential real proper-
44 ty, such ten year period shall be measured from the first assessment
45 roll in which the exemption occurs. If, before the expiration of such
46 ten year period, such exempt property is sold and replaced with other
47 residential real property, such exemption may be granted pursuant to
48 this subdivision for the unexpired portion of the ten year exemption
49 period.

50 3. Notwithstanding the foregoing provisions of this section, no later
51 than ninety days before the taxable status date next occurring on or
52 after the thirty-first of December, two thousand twenty, after a public
53 hearing, the governing body of any county, city, town, or village may
54 adopt a local law to provide that the exemption shall be granted pursu-
55 ant to this section for the purposes of taxes levied for such county,
56 city, town, or village. For the purposes of a county which is not an

1 assessing unit, the taxable status date occurring on or after December
2 thirty-first, two thousand twenty shall mean the first such tax roll for
3 which the county taxes are levied.

4 4. Application for exemption shall be made by the owner, or all of the
5 owners, of the property on a form prescribed by the commissioner. The
6 owner or owners shall file the completed form in the assessor's office
7 on or before the first appropriate taxable status date. The exemption
8 shall continue in full force and effect for all appropriate subsequent
9 tax years and the owner or owners of the property shall not be required
10 to refile each year. 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 willfully making any false
15 statement in the application for such exemption shall be subject to the
16 penalties prescribed in the penal law.

17 5. Notwithstanding the provisions of this section or any other
18 provision of law, in a city having a population of one million or more,
19 applications for the exemption authorized pursuant to this section shall
20 be considered timely filed if they are filed on or before the fifteenth
21 day of March of the appropriate year.

22 6. A local law adopted pursuant to this section may be repealed by the
23 governing body of the applicable county, city, town, or village. Such
24 repeal shall occur at least ninety days prior to the taxable status date
25 of such county, city, town, or village.

26 § 2. This act shall take effect on the thirtieth day after it shall
27 have become a law. Effective immediately, the addition, amendment and/or
28 repeal of any rule or regulation necessary for the implementation of
29 this act on its effective date are authorized to be made and completed
30 on or before such effective date.