STATE OF NEW YORK

3534

2019-2020 Regular Sessions

IN SENATE

February 8, 2019

Introduced by Sen. CARLUCCI -- 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 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:

Section 1. Subdivision 1 of section 458 of the real property tax law is amended by adding a new paragraph 6 to read as follows:

(6) Notwithstanding the provisions of this section or any other provision of law to the contrary, each county, city, town or village may adopt a local law allowing the assessor to accept retroactive applications for the exemption set forth in this section from any veteran to whom an exemption has already been granted pursuant to the provisions of this section and whose service-connected disability rating has changed; provided, however, that such applications may only be accepted for assessment rolls prepared on the basis of taxable status dates occurring no more than five years preceding the date of such application.

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

3-b. Notwithstanding the provisions of this section or any other provision of law to the contrary, each county, city, town or village may adopt a local law allowing the assessor to accept retroactive applications for the exemption set forth in this section from any veteran to whom an exemption has already been granted pursuant to the provisions of this section and whose service-connected disability rating has changed; provided, however, that such applications may only be accepted for assessment rolls prepared on the basis of taxable status dates occurring no more than five years preceding the date of such application.

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

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

3-a. Notwithstanding the provisions of this section or any other provision of law to the contrary, each county, city, town or village may adopt a local law allowing the assessor to accept retroactive applications for the exemption set forth in this section from any veteran to whom an exemption has already been granted pursuant to the provisions of this section and whose service-connected disability rating has changed; provided, however, that such applications may only be accepted for assessment rolls prepared on the basis of taxable status dates occurring no more than five years preceding the date of such application.

§ 4. This act shall take effect immediately.