STATE OF NEW YORK

6251--A

Cal. No. 968

2021-2022 Regular Sessions

IN SENATE

April 19, 2021

Introduced by Sens. JORDAN, GALLIVAN, MARTUCCI -- 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 -- reported favorably from said committee, ordered to first report, amended on first report, ordered to a second report and ordered reprinted, retaining its place in the order of second report

AN ACT to amend the real property tax law, in relation to directing the department of taxation and finance to provide notice to a property owner who is a veteran or who is the spouse or unremarried surviving spouse of a veteran when the school district, in which their property is situate, elects to provide a real property exemption or abatement to veterans

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

Section 1. The real property tax law is amended by adding a new section 1310 to read as follows:

§ 1310. Notice of availability of school tax exemption or abatement for property owned by a veteran or by the spouse or unremarried surviving spouse of such veteran. 1. Any school district which, by resolution, elects to grant a school tax exemption or abatement to real property owned by a veteran or the spouse or unremarried surviving spouse of such veteran in accordance with any provision of article four of this chapter shall, within ten days of adopting such resolution, provide notice thereof to the department and any pertinent local assessor.

2. Upon receipt of a notice of the granting of a school tax exemption or abatement for real property owned by a veteran or the spouse or the unremarried surviving spouse of a veteran, the department shall compile a list of all real property owners, within the school district providing such notice, who are veterans, spouses or unremarried surviving spouses

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

LBD10868-02-2

of veterans receiving a real property tax exemption or abatement from any other real property taxing authority pursuant to article four of this chapter which applies to the real property within such school district.

3. The department shall, by first-class mail, provide, to each property owner who is a veteran, spouse, or unremarried surviving spouse of a veteran on the list compiled pursuant to subdivision two of this section, notice of the availability of a school tax exemption or abatement, and the specific actions, if any, that the property owner must take in order to be granted the school tax exemption or abatement.

§ 2. This act shall take effect on the thirtieth day after it shall have become a law.