

STATE OF NEW YORK

939

2023-2024 Regular Sessions

IN ASSEMBLY

January 11, 2023

Introduced by M. of A. BRAUNSTEIN -- read once and referred to the
Committee on Real Property Taxation

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 Assem-
bly, 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 § 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

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

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1 applications may only be accepted for assessment rolls prepared on the
2 basis of taxable status dates occurring no more than three years preced-
3 ing the date of such application.

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

6 3-a. Notwithstanding the provisions of this section or any other
7 provision of law to the contrary, each county, city, town or village
8 shall adopt a local law allowing the assessor to accept retroactive
9 applications for the exemption set forth in this section from any veter-
10 an to whom an exemption has already been granted pursuant to the
11 provisions of this section, provided, however, that said veteran would
12 have been entitled to such exemption if he or she had filed an applica-
13 tion for exemption by the appropriate taxable status date and that such
14 applications may only be accepted for assessment rolls prepared on the
15 basis of taxable status dates occurring no more than three years preced-
16 ing the date of such application.

17 § 4. Part 1 of subchapter 2 of chapter 2 of title 11 of the adminis-
18 trative code of the city of New York is amended by adding a new section
19 11-245.76 to read as follows:

20 § 11-245.76 Retroactive exemption for veterans. Pursuant to the
21 exemptions set out in paragraph six of subdivision one of section four
22 hundred fifty-eight, subdivision three-b of section four hundred fifty-
23 eight-a and subdivision three-a of section four hundred fifty-eight-b of
24 the real property tax law, the city hereby authorizes the assessor to
25 accept retroactive applications from any veteran to whom an exemption
26 has already been granted, provided, however, that said veteran would
27 have been entitled to such exemption if he or she had filed an applica-
28 tion for exemption by the appropriate taxable status date and that such
29 applications may only be accepted for assessment rolls prepared on the
30 basis of taxable status dates occurring no more than three years preced-
31 ing the date of such application.

32 § 5. This act shall take effect immediately.