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 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 shall 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, provided, however, that said veteran would have been entitled to such exemption if he or she had filed an application for exemption by the appropriate taxable status date and that such applications may only be accepted for assessment rolls prepared on the basis of taxable status dates occurring no more than three 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 shall 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, provided, however, that said veteran would have been entitled to such exemption if he or she had filed an application 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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applications may only be accepted for assessment rolls prepared on the basis of taxable status dates occurring no more than three years preceding the date of such application.

§ 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 shall 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, provided, however, that said veteran would have been entitled to such exemption if he or she had filed an application for exemption by the appropriate taxable status date and that such applications may only be accepted for assessment rolls prepared on the basis of taxable status dates occurring no more than three years preceding the date of such application.

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

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

§ 5. This act shall take effect immediately.