

STATE OF NEW YORK

609

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. STAVISKY -- 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 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:

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 such veteran had filed an appli-
10 cation for exemption by the appropriate taxable status date and that
11 such applications may only be accepted for assessment rolls prepared on
12 the basis of taxable status dates occurring no more than three years
13 preceding 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

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

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1 have been entitled to such exemption if such veteran had filed an appli-
2 cation for exemption by the appropriate taxable status date and that
3 such applications may only be accepted for assessment rolls prepared on
4 the basis of taxable status dates occurring no more than three years
5 preceding the date of such application.

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

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

19 § 4. Part 1 of subchapter 2 of chapter 2 of title 11 of the adminis-
20 trative code of the city of New York is amended by adding a new section
21 11-245.76 to read as follows:

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

34 § 5. This act shall take effect immediately.