STATE OF NEW YORK

7735--A

2025-2026 Regular Sessions

IN ASSEMBLY

April 8, 2025

Introduced by M. of A. BRAUNSTEIN, BUTTENSCHON -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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, after public hearing, adopt a local law, ordinance or resolution 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 such veteran 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 may, after public hearing, adopt a local law, ordinance or resolution 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

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

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section, provided, however, that said veteran would have been entitled to such exemption if such veteran 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.

§ 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, after public hearing, adopt a local law, ordinance or resolution 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 such veteran 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. This act shall take effect immediately.