

2181--A

2013-2014 Regular Sessions

I N   S E N A T E

January 14, 2013

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Introduced by Sens. GOLDEN, AVELLA -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs -- 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 a real property tax exemption for property owned by certain persons performing active duty in a combat zone

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. The real property tax law is amended by adding a new  
2     section 458-c to read as follows:  
3     S 458-C. ACTIVE DUTY SERVICE IN A COMBAT ZONE.     1. FOR PURPOSES OF  
4     THIS SECTION, THE FOLLOWING TERMS SHALL HAVE THE FOLLOWING MEANINGS:  
5     (A) "ACTIVE SERVICE IN THE ARMED FORCES OF THE UNITED STATES" SHALL  
6     MEAN ACTIVE DUTY (OTHER THAN FOR TRAINING) IN THE ARMY, NAVY (INCLUDING  
7     THE MARINE CORPS), AIR FORCE OR COAST GUARD OF THE UNITED STATES AS  
8     DEFINED IN TITLE TEN OF THE UNITED STATES CODE.  
9     (B) "COMBAT ZONE" SHALL MEAN AN AREA DESIGNATED BY THE PRESIDENT OF  
10    THE UNITED STATES BY EXECUTIVE ORDER AS A "COMBAT ZONE".  
11    (C) "QUALIFYING REAL PROPERTY" SHALL MEAN RESIDENTIAL REAL PROPERTY  
12    OWNED BY A PERSON WHO PERFORMED ACTIVE SERVICE IN THE ARMED FORCES OF  
13    THE UNITED STATES IN A COMBAT ZONE DURING THE TAXABLE YEAR.  
14    2. AFTER A PUBLIC HEARING, A COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A  
15    LOCAL LAW PROVIDING FOR AN EXEMPTION PURSUANT TO THE PROVISIONS OF THIS  
16    SECTION. SUCH LOCAL LAW MAY PROVIDE THAT QUALIFYING REAL PROPERTY OWNED  
17    BY A PERSON WHO AT ANY TIME DURING THE TAXABLE YEAR PERFORMED ACTIVE  
18    SERVICE IN THE ARMED FORCES OF THE UNITED STATES IN A COMBAT ZONE SHALL  
19    BE EXEMPT FROM TAXATION IN AN AMOUNT EQUAL TO TEN PERCENT OF THE  
20    ASSESSED VALUE OF SUCH QUALIFYING REAL PROPERTY.

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

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1 3. (A) THE AUTHORITY GRANTED IN SUBDIVISION TWO OF THIS SECTION SHALL  
2 NOT BE CONSTRUED TO PERMIT A COUNTY, CITY, TOWN OR VILLAGE TO EXEMPT  
3 QUALIFYING REAL PROPERTY FROM TAXES LEVIED FOR SCHOOL PURPOSES.

4 (B) THE PROVISIONS OF THIS SECTION SHALL ONLY APPLY TO QUALIFYING REAL  
5 PROPERTY WHICH IS THE PRIMARY RESIDENCE OF THE APPLICANT, PROVIDED THAT,  
6 IN THE EVENT ANY PORTION OF SUCH REAL PROPERTY IS NOT USED EXCLUSIVELY  
7 FOR THE APPLICANT'S OR HIS OR HER SPOUSE'S PRIMARY RESIDENCE, SUCH  
8 PORTION SHALL NOT BE SUBJECT TO THE EXEMPTION GRANTED BY THIS SECTION.

9 4. AN EXEMPTION SHALL BE GRANTED PURSUANT TO THIS SECTION ONLY UPON  
10 APPLICATION BY THE OWNER OF THE PROPERTY ON A FORM AND IN SUCH A MANNER  
11 AS SHALL BE PRESCRIBED BY THE COMMISSIONER. THE APPLICANT SHALL FURNISH  
12 SUCH INFORMATION AS THE COMMISSIONER SHALL REQUIRE.

13 S 2. This act shall take effect immediately and shall apply to real  
14 property having a taxable status date on or after such effective date.