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I N S E N A T E

January 23, 2014

Introduced by Sen. GALLIVAN -- 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, in relation to tax exemptions for persons with active military service of the United States and eligible reservists

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. EXEMPTION FOR CERTAIN PERSONS WITH ACTIVE MILITARY SERVICE OF
4 THE UNITED STATES AND CERTAIN RESERVISTS. 1. FOR PURPOSES OF THIS
5 SECTION, "ELIGIBLE RESERVIST" MEANS A MEMBER OF A RESERVE COMPONENT OF
6 THE ARMED FORCES OF THE UNITED STATES ORDERED TO ACTIVE DUTY BY THE
7 PRESIDENT OF THE UNITED STATES.

8 2. REAL PROPERTY OWNED BY AN ELIGIBLE PERSON WITH ACTIVE MILITARY
9 SERVICE, SUCH PERSON'S SPOUSE, AN ELIGIBLE RESERVIST OR SUCH RESERVIST'S
10 SPOUSE SHALL BE EXEMPT FROM TAXATION OF SUCH PROPERTY FOR CITY, VILLAGE,
11 TOWN, PART TOWN, SPECIAL DISTRICT OR COUNTY PURPOSES, EXCLUSIVE OF
12 SPECIAL ASSESSMENTS, PROVIDED THAT THE GOVERNING BODY OF A CITY,
13 VILLAGE, TOWN OR COUNTY, AFTER A PUBLIC HEARING, ADOPTS A LOCAL LAW,
14 ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

15 3. SUCH EXEMPTION SHALL NOT BE GRANTED TO AN ELIGIBLE PERSON WITH
16 ACTIVE MILITARY SERVICE, SUCH PERSON'S SPOUSE, AN ELIGIBLE RESERVIST OR
17 SUCH RESERVIST'S SPOUSE RESIDING IN SUCH COUNTY UNLESS:

18 (A) THE PROPERTY IS THE PRIMARY RESIDENCE OF THE APPLICANT;

19 (B) THE PROPERTY IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES;
20 PROVIDED, HOWEVER, THAT IN THE EVENT ANY PORTION OF SUCH PROPERTY IS NOT
21 USED EXCLUSIVELY FOR THE APPLICANT'S RESIDENCE BUT IS USED FOR OTHER
22 PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND THE REMAINING
23 PORTION ONLY SHALL BE ENTITLED TO THE EXEMPTION PROVIDED BY THIS
24 SECTION; AND

25 (C) THE ELIGIBLE PERSON WITH ACTIVE MILITARY SERVICE OR THE ELIGIBLE
26 RESERVIST RETAINED HIS OR HER ACTIVE DUTY STATUS FOR AT LEAST NINETY

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

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1 CONSECUTIVE DAYS WITHIN THE IMMEDIATELY PRECEDING CALENDAR YEAR IN WHICH
2 HE OR SHE IS REQUESTING THE EXEMPTION AS AUTHORIZED BY THIS SECTION.

3 4. ANY ELIGIBLE PERSON WITH ACTIVE MILITARY SERVICE OR ANY ELIGIBLE
4 RESERVIST SHALL BE GRANTED THE EXEMPTION AS AUTHORIZED BY THIS SECTION
5 FOR THE PERIOD OF HIS OR HER ACTIVE DUTY STATUS AS LONG AS HIS OR HER
6 PRIMARY RESIDENCE IS LOCATED WITHIN A VILLAGE, TOWN OR COUNTY IN WHICH
7 THE GOVERNING BODY OF SUCH VILLAGE, TOWN OR COUNTY, AFTER A PUBLIC HEAR-
8 ING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING FOR SUCH
9 EXEMPTION.

10 5. APPLICATION FOR SUCH EXEMPTION SHALL BE FILED WITH THE ASSESSOR OR
11 OTHER AGENCY, DEPARTMENT OR OFFICE DESIGNATED BY THE MUNICIPALITY OFFER-
12 ING SUCH EXEMPTION ON OR BEFORE THE TAXABLE STATUS DATE ON A FORM AS
13 PRESCRIBED BY THE COMMISSIONER.

14 6. NO APPLICANT WHO IS AN ELIGIBLE PERSON WITH ACTIVE MILITARY SERVICE
15 OR AN ELIGIBLE RESERVIST WHO BY REASON OF SUCH STATUS IS RECEIVING ANY
16 BENEFIT UNDER THE PROVISIONS OF THIS ARTICLE ON THE EFFECTIVE DATE OF
17 THIS SECTION SHALL SUFFER ANY DIMINUTION OF SUCH BENEFIT BECAUSE OF THE
18 PROVISIONS OF THIS SECTION.

19 S 2. This act shall take effect immediately, shall be deemed to have
20 been in full force and effect on and after September 11, 2001 and shall
21 apply to taxable status dates occurring on or after September 11, 2001.