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I N   S E N A T E

(PREFILED)

January 8, 2014

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Introduced by Sen. ROBACH -- 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 providing a tax exemption to active duty members of the armed services who served overseas

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 PROPERTY OWNED BY ACTIVE DUTY MEMBER OF THE  
4     ARMED FORCES WHO HAS SERVED OVERSEAS. 1. AS USED IN THIS SECTION:  
5     (A) "QUALIFIED OWNER" MEANS AN ACTIVE DUTY MEMBER OF THE UNITED STATES  
6     ARMY, NAVY, MARINE CORPS, AIR FORCE OR COAST GUARD WHO HAS SERVED OVER-  
7     SEAS DURING A PERIOD OF ARMED CONFLICT. WHERE PROPERTY IS OWNED BY MORE  
8     THAN ONE QUALIFIED OWNER, THE EXEMPTION TO WHICH EACH IS ENTITLED MAY BE  
9     COMBINED.  
10    (B) "QUALIFYING RESIDENTIAL REAL PROPERTY" MEANS PROPERTY OWNED BY A  
11    QUALIFIED OWNER WHICH IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES;  
12    PROVIDED HOWEVER, THAT IN THE EVENT ANY PORTION OF SUCH PROPERTY IS NOT  
13    SO USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES BUT IS USED FOR OTHER  
14    PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND THE REMAINING  
15    PORTION ONLY SHALL BE ENTITLED TO THE EXEMPTION PROVIDED BY THIS  
16    SECTION. SUCH PROPERTY MUST BE THE PRIMARY RESIDENCE OF THE QUALIFIED  
17    OWNER, UNLESS THE QUALIFIED OWNER IS ABSENT FROM THE PROPERTY DUE TO  
18    MEDICAL REASONS OR INSTITUTIONALIZATION.  
19    2. EACH COUNTY, CITY, TOWN OR VILLAGE SHALL ADOPT A LOCAL LAW OR ORDI-  
20    NANCE PROVIDING THAT QUALIFYING RESIDENTIAL REAL PROPERTY BE EXEMPT FROM  
21    REAL PROPERTY TAXES, IN AN AMOUNT EQUAL TO FIVE PERCENT OF THE ASSESSED  
22    VALUE OF SUCH PROPERTY. SUCH EXEMPTION SHALL NOT BE IN ADDITION TO ANY  
23    OTHER MILITARY EXEMPTION OR ABATEMENT OF TAXES AUTHORIZED BY LAW.  
24    3. SUCH EXEMPTION FROM TAXATION SHALL BE GRANTED UPON AN APPLICATION  
25    WHICH SHALL INCLUDE A STATEMENT THAT A QUALIFIED OWNER RESIDES AT THE

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

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1 PROPERTY. APPLICATION SHALL BE MADE ANNUALLY UPON A FORM TO BE PROMUL-  
2 GATED BY THE COMMISSIONER AND SHALL INCLUDE A STATEMENT OF SERVICE FROM  
3 THE UNIT IN WHICH THE QUALIFIED OWNER SERVES OR OTHER ADEQUATE PROOF OF  
4 ACTIVE DUTY MILITARY SERVICE. THE APPLICATION AND STATEMENT OF SERVICE  
5 SHALL BE FILED BY THE QUALIFIED OWNER TO THE ASSESSOR OF SUCH MUNICI-  
6 PALITY WHICH HAS THE POWER TO ASSESS THE PROPERTY FOR TAXATION ON OR  
7 BEFORE THE APPROPRIATE TAXABLE STATUS DATE OF SUCH MUNICIPALITY. IF THE  
8 ASSESSOR IS SATISFIED THAT THE PROPERTY IS QUALIFIED FOR AN EXEMPTION  
9 PURSUANT TO THIS SECTION, THEN SUCH RESIDENTIAL IMPROVEMENTS SHALL BE  
10 EXEMPT FROM TAXATION AS PROVIDED IN SUBDIVISION TWO OF THIS SECTION.

11 S 2. This act shall take effect immediately and shall apply to assess-  
12 ment rolls prepared on the basis of taxable status dates occurring on or  
13 after the first of January next succeeding the date on which this act  
14 shall have become a law.