

STATE OF NEW YORK

8906

2019-2020 Regular Sessions

IN ASSEMBLY

December 30, 2019

Introduced by M. of A. LiPETRI -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to alternative exemptions for active duty members of the armed forces

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 458-a of the real property tax law is amended by
2 adding a new subdivision 11 to read as follows:

3 11. (a) As used in this subdivision, "active duty member of the armed
4 forces" means a member of the United States Army, Navy, Marine Corps,
5 Air Force or Coast Guard on full-time active duty.

6 (b) A county, city, town, or village may adopt a local law to include
7 an active duty member of the armed forces or the spouse of an active
8 duty member of the armed forces, as evidenced annually by a statement of
9 service from the unit in which the active duty member serves or other
10 adequate proof of active duty military service, within the definition of
11 "qualified owner," as provided in paragraph (c) of subdivision one of
12 this section, and to include property owned by an active duty member of
13 the armed forces or the spouse of an active duty member of the armed
14 forces within the definition of "qualifying residential real property"
15 as provided in paragraph (d) of subdivision one of this section,
16 provided that such property shall be the primary residence of the active
17 duty member of the armed forces or the spouse of an active duty member
18 of the armed forces.

19 § 2. This act shall take effect immediately and shall apply to assess-
20 ment rolls prepared on the basis of taxable status dates occurring on or
21 after the first of January next succeeding the date on which this act
22 shall have become a law.

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

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