

STATE OF NEW YORK

6284

2025-2026 Regular Sessions

IN ASSEMBLY

March 3, 2025

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

AN ACT to amend the real property tax law, in relation to providing a tax exemption for real property owned by active military members

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 465 to read as follows:

3 § 465. Active military members. 1. Real property owned by a person in
4 active military service of the United States, including but not limited
5 to commissioned officer, warrant officer, or enlisted personnel and
6 their spouse residing in any county shall be exempt from taxation to the
7 extent of fifteen percent of the assessed value of such property for
8 city, village, town, part town, special district, school district, fire
9 district or county purposes, exclusive of special assessments, provided
10 that the governing body of a city, village, town, school district, fire
11 district or county, after a public hearing, adopts a local law, ordi-
12 nance or resolution providing therefor, or in the case of a city with a
13 population of one million or more, the local legislative body, after
14 public hearings, adopts a resolution or enacts a local law providing
15 therefor; provided, however, that such exemption shall not exceed twelve
16 thousand dollars or the product of twelve thousand dollars multiplied by
17 the latest state equalization rate for the assessing unit, or in the
18 case of a special assessing unit, the latest class ratio, whichever is
19 less.

20 2. Such exemption shall not be granted to an active military member
21 unless:

22 (a) the applicant active military member's primary residence is in the
23 city, county, town or village;

24 (b) the property is the primary residence of the applicant and the
25 applicant's spouse;

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

LBD09148-01-5

1 (c) the property is used exclusively for residential purposes;
2 provided however, that in the event any portion of such property is not
3 used exclusively for the applicant's residence but is used for other
4 purposes, such portion shall be subject to taxation and the remaining
5 portion only shall be entitled to the exemption provided by this
6 section; and

7 (d) the applicant has been certified by the military branch in which
8 such member serves as being an active member as determined by the local
9 enforcement agency's standards for at least four years. It shall be the
10 duty and responsibility of the municipality, school district and/or fire
11 district which adopts a local law, ordinance or resolution pursuant to
12 this section to determine the procedure for certification.

13 3. Application for exemption must be made by the owner, or all of the
14 owners, of the property on a form prescribed by the commissioner. The
15 owner or owners shall file the completed form in the assessor's office
16 on or before the appropriate taxable status date. The exemption shall
17 continue in full force and effect for all appropriate subsequent tax
18 years, subject to the owner or owners' continued status as an enlisted
19 person. Applicants shall be required to refile on or before the appro-
20 priate taxable status date if the applicant's status has changed to
21 affect qualification for an exemption. Any applicant convicted of making
22 any willful false statement in the application for such exemption shall
23 be subject to the penalties prescribed in the penal law.

24 4. The commissioner shall develop in consultation with the director of
25 the New York state division of military and naval affairs a listing of
26 documents to be used to establish eligibility under this section,
27 including but not limited to a military identification card, leave and
28 earning statement, or tax statements. Such information shall be made
29 available to each county, city, town or village assessor's office, who
30 request such information. The listing of acceptable military records
31 shall be made available on the internet websites of the division of real
32 property tax services.

33 5. No applicant who is an active military member who by reason of such
34 status is receiving any benefit under the provisions of this article on
35 the effective date of this section shall suffer any diminution of such
36 benefit because of the provisions of this section.

37 6. As used in this section:

38 (a) "Military" shall mean army or land, air or air force and navy or
39 naval.

40 (b) The term "active military service of the United States" shall mean
41 full time duty in the army, navy (including marine corps), air force or
42 coast guard of the United States.

43 § 2. This act shall take effect on the first of January next succeed-
44 ing the date on which it shall have become a law and shall apply to
45 taxable status dates occurring on or after such date.