

STATE OF NEW YORK

1868

2025-2026 Regular Sessions

IN SENATE

January 14, 2025

Introduced by Sens. ASHBY, GALLIVAN -- read twice and ordered printed,
and when printed to be committed to the Committee on Veterans, Home-
land Security and Military Affairs

AN ACT to amend the real property tax law, in relation to permitting
municipalities the local option of providing a tax exemption to
National Guard members and reservists

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

1 Section 1. The real property tax law is amended by adding a new
2 section 458-d to read as follows:

3 § 458-d. Exemption for National Guard members and reservists. 1. As
4 used in this section:

5 (a) "Qualified owner" means an active or retired member of the
6 National Guard or Reserves. Where property is owned by more than one
7 qualified owner, the exemption to which each is entitled may be
8 combined.

9 (b) "Qualifying residential real property" means property owned by a
10 qualified owner which is used exclusively for residential purposes;
11 provided however, that in the event any portion of such property is not
12 so used exclusively for residential purposes but is used for other
13 purposes, such portion shall be subject to taxation and the remaining
14 portion only shall be entitled to the exemption provided by this
15 section. Such property must be the primary residence of the qualified
16 owner, unless the qualified owner is absent from the property due to
17 medical reasons or institutionalization.

18 (c) "Municipality" means a county, town, city or village.

19 2. The governing body of any municipality acting through its local
20 legislative body or other governing agency, is hereby authorized and
21 empowered to adopt and amend local laws or ordinances providing that
22 qualifying real property may be exempt from real property taxes, in an
23 amount equal to five percent of the assessed value of such property.

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

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1 Such exemption shall not be in addition to any other military exemption
2 or abatement of taxes authorized by law.

3 3. Such exemption from taxation shall be granted upon an application
4 which shall include a statement that a qualified owner resides at the
5 property. Application shall be made annually upon a form to be promul-
6 gated by the commissioner and shall include a copy of the qualified
7 owner's twenty-year favorable service letter from the United States
8 department of defense. The application and twenty-year favorable service
9 letter shall be filed by the qualified owner to the assessor of such
10 municipality which has the power to assess property for taxation on or
11 before the appropriate taxable status date of such municipality. If the
12 assessor is satisfied that the property is qualified for an exemption
13 pursuant to this section, then such residential improvements shall be
14 exempt from taxation as provided in subdivision two of this section.

15 § 2. This act shall take effect immediately.