

STATE OF NEW YORK

696

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

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 certain 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-d to read as follows:

3 § 458-d. Exemption for certain reservists. 1. For purposes of this
4 section, "eligible reservist" means a member of a reserve component of
5 the armed forces of the United States ordered to active duty by the
6 president of the United States.

7 2. Real property owned by an eligible reservist or such reservist's
8 spouse shall be exempt from taxation of such property for city, village,
9 town, part town, special district or county purposes, exclusive of
10 special assessments, provided that the governing body of a city,
11 village, town or county, after a public hearing, adopts a local law,
12 ordinance or resolution providing therefor.

13 3. Such exemption shall not be granted to an eligible reservist or
14 such reservist's spouse residing in such county unless:

15 (a) the property is the primary residence of the applicant;

16 (b) the property is used exclusively for residential purposes;
17 provided, however, that in the event any portion of such property is not
18 used exclusively for the applicant's residence but is used for other
19 purposes, such portion shall be subject to taxation and the remaining
20 portion only shall be entitled to the exemption provided by this
21 section; and

22 (c) the eligible reservist retained active duty status for at least
23 ninety consecutive days within the immediately preceding calendar year

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

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1 in which such eligible reservist is requesting the exemption as author-
2 ized by this section.

3 4. Any eligible reservist shall be granted the exemption as authorized
4 by this section for the period of active duty status as long as the
5 primary residence is located within a village, town or county in which
6 the governing body of such village, town or county, after a public hear-
7 ing, adopts a local law, ordinance or resolution providing for such
8 exemption.

9 5. Application for such exemption shall be filed with the assessor or
10 other agency, department or office designated by the municipality offer-
11 ing such exemption on or before the taxable status date on a form as
12 prescribed by the commissioner.

13 6. No applicant who is an eligible reservist who by reason of such
14 status is receiving any benefit under the provisions of this article on
15 the effective date of this section shall suffer any diminution of such
16 benefit because of the provisions of this section.

17 § 2. This act shall take effect immediately, and shall apply to
18 assessment rolls prepared on the basis of taxable status dates occurring
19 on or after January 1, 2027.