S T A T E O F N E W Y O R K

7571

I N S E N A T E

April 22, 2010

Introduced by Sen. LANZA -- 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 granting a tax exemption to persons serving in active military service of the United States in a combat zone

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

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

S 458-C. ACTIVE DUTY SERVICE IN A COMBAT ZONE. 1. RESIDENTIAL REAL PROPERTY OWNED BY A PERSON WHO AT ANY TIME DURING A TAXABLE YEAR SERVES IN ACTIVE MILITARY SERVICE OF THE UNITED STATES, AS DEFINED IN SECTION ONE OF THE MILITARY LAW, IN A DEPARTMENT OF DEFENSE DETERMINED COMBAT ZONE.

2. AFTER A PUBLIC HEARING, A COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A LOCAL LAW TO PROVIDE THAT QUALIFYING REAL PROPERTY SHALL BE EXEMPT FROM TAXATION ON AN AMOUNT EQUAL TO TEN PERCENT OF THE ASSESSED VALUE OF SUCH RESIDENTIAL REAL PROPERTY.

3. (A) THE AUTHORITY GRANTED IN SUBDIVISION TWO OF THIS SECTION SHALL NOT BE CONSTRUED TO PERMIT A COUNTY, CITY, TOWN OR VILLAGE TO EXEMPT QUALIFYING REAL PROPERTY FROM TAXES LEVIED FOR SCHOOL DISTRICT PURPOSES.

(B) THE PROVISIONS OF THIS SECTION SHALL ONLY APPLY TO RESIDENTIAL REAL PROPERTY WHICH IS THE PRIMARY RESIDENCE OF THE APPLICANT, PROVIDED THAT, IN THE EVENT ANY PORTION OF SUCH REAL PROPERTY IS NOT USED EXCLUSIVELY FOR THE APPLICANT'S OR HIS OR HER SPOUSE'S PRIMARY RESIDENCE, SUCH PORTION SHALL NOT BE SUBJECT TO THE EXEMPTION GRANTED BY THIS SECTION.

4. AN EXEMPTION SHALL BE GRANTED PURSUANT TO THIS SECTION ONLY UPON APPLICATION BY THE OWNER OF THE PROPERTY ON A FORM AND IN SUCH A MANNER AS SHALL BE PRESCRIBED BY THE STATE BOARD.

S 2. This act shall take effect immediately and shall apply to real property having a taxable status date on or after such effective date.

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

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