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

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2011-2012 Regular Sessions

I N A S S E M B L Y

February 18, 2011

Introduced by M. of A. CUSICK, ABBATE, COLTON, N. RIVERA, SCHROEDER, STEVENSON, TITONE, SCARBOROUGH, SPANO -- Multi-Sponsored by -- M. of A. GIBSON, HIKIND, McENENY, M. MILLER, PHEFFER, ROBINSON, THIELE, TOWNS -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to a real property tax exemption for property owned by certain persons performing active duty 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 ORDERED MILITARY DUTY IN A COMBAT ZONE SHALL BE EXEMPT FROM TAXATION BY ANY MUNICIPAL CORPORATION IN WHICH LOCATED TO THE EXTENT PROVIDED HEREIN. FOR PURPOSES OF THIS SUBDIVISION, THE TERM "ORDERED MILITARY DUTY" MEANS ANY MILITARY DUTY PERFORMED IN THE SERVICE OF THE STATE OR OF THE UNITED STATES, INCLUDING BUT NOT LIMITED TO ATTENDANCE AT ANY SERVICE SCHOOL OR SCHOOLS CONDUCTED BY THE ARMED FORCES OF THE UNITED STATES, BY A PUBLIC OFFICER OR EMPLOYEE AS A MEMBER OF ANY FORCE OF THE ORGANIZED MILITIA OR OF ANY RESERVE FORCE OR RESERVE COMPONENT OF THE ARMED FORCES OF THE UNITED STATES, PURSUANT TO ORDERS ISSUED BY COMPETENT STATE OR FEDERAL AUTHORITY, WITH OR WITHOUT THE CONSENT OF SUCH PUBLIC OFFICER OR EMPLOYEE. PARTICIPATION IN ROUTINE RESERVE OFFICER TRAINING CORPS TRAINING IS NOT CONSIDERED TO BE ORDERED MILITARY DUTY EXCEPT WHEN PERFORMING ADVANCED TRAINING DUTY AS A MEMBER OF A RESERVE COMPONENT OF THE ARMED FORCES. FOR PURPOSES OF THIS SUBDIVISION, A "COMBAT ZONE" IS IN AN AREA DESIGNATED BY THE PRESIDENT OF THE UNITED STATES BY EXECUTIVE ORDER AS A "COMBAT ZONE" AT ANY TIME DURING THE PERIOD DESIGNATED BY THE PRESIDENT BY EXECUTIVE ORDER AS THE PERIOD OF COMBATANT ACTIVITIES IN SUCH ZONE.

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

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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 IN 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 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.