

2174

2013-2014 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 9, 2013

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

AN ACT to amend the real property tax law, in relation to permitting  
municipalities the local option of providing a tax exemption to  
certain 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-c to read as follows:  
3     S 458-C. EXEMPTION FOR PROPERTY OWNED BY CERTAIN NATIONAL GUARD  
4     MEMBERS AND RESERVISTS. 1. AS USED IN THIS SECTION:  
5     (A) "QUALIFIED OWNER" MEANS AN ACTIVE OR RETIRED MEMBER OF THE  
6     NATIONAL GUARD OR RESERVES WHO HAS RECEIVED A TWENTY-YEAR FAVORABLE  
7     SERVICE LETTER FROM THE UNITED STATES DEPARTMENT OF DEFENSE. WHERE PROP-  
8     erty IS OWNED BY MORE THAN ONE QUALIFIED OWNER, THE EXEMPTION TO WHICH  
9     EACH IS ENTITLED MAY BE COMBINED.  
10    (B) "QUALIFYING RESIDENTIAL REAL PROPERTY" MEANS PROPERTY OWNED BY A  
11    QUALIFIED OWNER WHICH IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES;  
12    PROVIDED HOWEVER, THAT IN THE EVENT ANY PORTION OF SUCH PROPERTY IS NOT  
13    SO USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES BUT IS USED FOR OTHER  
14    PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND THE REMAINING  
15    PORTION ONLY SHALL BE ENTITLED TO THE EXEMPTION PROVIDED BY THIS  
16    SECTION. SUCH PROPERTY MUST BE THE PRIMARY RESIDENCE OF THE QUALIFIED  
17    OWNER, UNLESS THE QUALIFIED OWNER IS ABSENT FROM THE PROPERTY DUE TO  
18    MEDICAL REASONS OR INSTITUTIONALIZATION.  
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 S 2. This act shall take effect immediately.