

9195

I N A S S E M B L Y

March 27, 2014

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

AN ACT to amend the real property tax law, in relation to providing a
tax exemption to active duty members of the armed services who served
overseas

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 ACTIVE DUTY MEMBER OF THE
4 ARMED FORCES WHO HAS SERVED OVERSEAS. 1. AS USED IN THIS SECTION:
5 (A) "QUALIFIED OWNER" MEANS AN ACTIVE DUTY MEMBER OF THE UNITED STATES
6 ARMY, NAVY, MARINE CORPS, AIR FORCE OR COAST GUARD WHO HAS SERVED OVER-
7 SEAS DURING A PERIOD OF ARMED CONFLICT. WHERE PROPERTY IS OWNED BY MORE
8 THAN ONE QUALIFIED OWNER, THE EXEMPTION TO WHICH EACH IS ENTITLED MAY BE
9 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. EACH COUNTY, CITY, TOWN OR VILLAGE SHALL ADOPT A LOCAL LAW OR ORDI-
20 NANCE PROVIDING THAT QUALIFYING RESIDENTIAL REAL PROPERTY BE EXEMPT FROM
21 REAL PROPERTY TAXES, IN AN AMOUNT EQUAL TO FIVE PERCENT OF THE ASSESSED
22 VALUE OF SUCH PROPERTY. SUCH EXEMPTION SHALL NOT BE IN ADDITION TO ANY
23 OTHER MILITARY EXEMPTION OR ABATEMENT OF TAXES AUTHORIZED BY LAW.
24 3. SUCH EXEMPTION FROM TAXATION SHALL BE GRANTED UPON AN APPLICATION
25 WHICH SHALL INCLUDE A STATEMENT THAT A QUALIFIED OWNER RESIDES AT THE
26 PROPERTY. APPLICATION SHALL BE MADE ANNUALLY UPON A FORM TO BE PROMUL-
27 GATED BY THE COMMISSIONER AND SHALL INCLUDE A STATEMENT OF SERVICE FROM

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

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1 THE UNIT IN WHICH THE QUALIFIED OWNER SERVES OR OTHER ADEQUATE PROOF OF
2 ACTIVE DUTY MILITARY SERVICE. THE APPLICATION AND STATEMENT OF SERVICE
3 SHALL BE FILED BY THE QUALIFIED OWNER TO THE ASSESSOR OF SUCH MUNICI-
4 PALITY WHICH HAS THE POWER TO ASSESS THE PROPERTY FOR TAXATION ON OR
5 BEFORE THE APPROPRIATE TAXABLE STATUS DATE OF SUCH MUNICIPALITY. IF THE
6 ASSESSOR IS SATISFIED THAT THE PROPERTY IS QUALIFIED FOR AN EXEMPTION
7 PURSUANT TO THIS SECTION, THEN SUCH RESIDENTIAL IMPROVEMENTS SHALL BE
8 EXEMPT FROM TAXATION AS PROVIDED IN SUBDIVISION TWO OF THIS SECTION.
9 S 2. This act shall take effect immediately and shall apply to assess-
10 ment rolls prepared on the basis of taxable status dates occurring on or
11 after the first of January next succeeding the date on which this act
12 shall have become a law.