

553--A

Cal. No. 583

2013-2014 Regular Sessions

I N   S E N A T E

(PREFILED)

January 9, 2013

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Introduced by Sen. DeFRANCISCO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

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 ASSEMBLY, 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    (C) "MUNICIPALITY" MEANS A COUNTY, TOWN, CITY OR VILLAGE.

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

LBD03542-02-3

1       2. THE GOVERNING BODY OF ANY MUNICIPALITY, EXCEPT A MUNICIPALITY WITH  
2 A POPULATION OF ONE MILLION OR MORE, ACTING THROUGH ITS LOCAL LEGISLA-  
3 TIVE BODY OR OTHER GOVERNING AGENCY, IS HEREBY AUTHORIZED AND EMPOWERED  
4 TO ADOPT AND AMEND LOCAL LAWS OR ORDINANCES PROVIDING THAT QUALIFYING  
5 REAL PROPERTY MAY BE EXEMPT FROM REAL PROPERTY TAXES, IN AN AMOUNT EQUAL  
6 TO FIVE PERCENT OF THE ASSESSED VALUE OF SUCH PROPERTY. SUCH EXEMPTION  
7 SHALL NOT BE IN ADDITION TO ANY OTHER MILITARY EXEMPTION OR ABATEMENT OF  
8 TAXES AUTHORIZED BY LAW.

9       3. SUCH EXEMPTION FROM TAXATION SHALL BE GRANTED UPON AN APPLICATION  
10 WHICH SHALL INCLUDE A STATEMENT THAT A QUALIFIED OWNER RESIDES AT THE  
11 PROPERTY. APPLICATION SHALL BE MADE ANNUALLY UPON A FORM TO BE PROMUL-  
12 GATED BY THE COMMISSIONER AND SHALL INCLUDE A COPY OF THE QUALIFIED  
13 OWNER'S TWENTY-YEAR FAVORABLE SERVICE LETTER FROM THE UNITED STATES  
14 DEPARTMENT OF DEFENSE. THE APPLICATION AND TWENTY-YEAR FAVORABLE SERVICE  
15 LETTER SHALL BE FILED BY THE QUALIFIED OWNER TO THE ASSESSOR OF SUCH  
16 MUNICIPALITY WHICH HAS THE POWER TO ASSESS PROPERTY FOR TAXATION ON OR  
17 BEFORE THE APPROPRIATE TAXABLE STATUS DATE OF SUCH MUNICIPALITY. IF THE  
18 ASSESSOR IS SATISFIED THAT THE PROPERTY IS QUALIFIED FOR AN EXEMPTION  
19 PURSUANT TO THIS SECTION, THEN SUCH RESIDENTIAL IMPROVEMENTS SHALL BE  
20 EXEMPT FROM TAXATION AS PROVIDED IN SUBDIVISION TWO OF THIS SECTION.

21       S 2. This act shall take effect immediately.