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

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2013-2014 Regular Sessions

I N A S S E M B L Y

April 19, 2013

Introduced by M. of A. REILICH, SEPULVEDA, KEARNS, SKOUFIS, DIPIETRO, BORELLI, COLTON, HAWLEY, JOHNS, TEDISCO, MONTESANO, RAIA, GUNTHER, RA, SIMANOWITZ, LALOR, SALADINO -- Multi-Sponsored by -- M. of A. BARCLAY, CERETTO, JORDAN, McKEVITT, THIELE -- 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 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. EXEMPTION FOR PROPERTY OWNED BY ACTIVE DUTY MEMBER OF THE ARMED FORCES WHO HAS SERVED OVERSEAS. 1. AS USED IN THIS SECTION:

(A) "QUALIFIED OWNER" MEANS AN ACTIVE DUTY MEMBER OF THE UNITED STATES ARMY, NAVY, MARINE CORPS, AIR FORCE OR COAST GUARD WHO HAS SERVED OVERSEAS DURING A PERIOD OF ARMED CONFLICT. WHERE PROPERTY IS OWNED BY MORE THAN ONE QUALIFIED OWNER, THE EXEMPTION TO WHICH EACH IS ENTITLED MAY BE COMBINED.

(B) "QUALIFYING RESIDENTIAL REAL PROPERTY" MEANS PROPERTY OWNED BY A QUALIFIED OWNER WHICH IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES; PROVIDED HOWEVER, THAT IN THE EVENT ANY PORTION OF SUCH PROPERTY IS NOT SO USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES BUT IS USED FOR OTHER PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND THE REMAINING PORTION ONLY SHALL BE ENTITLED TO THE EXEMPTION PROVIDED BY THIS SECTION. SUCH PROPERTY MUST BE THE PRIMARY RESIDENCE OF THE QUALIFIED OWNER, UNLESS THE QUALIFIED OWNER IS ABSENT FROM THE PROPERTY DUE TO MEDICAL REASONS OR INSTITUTIONALIZATION.

2. EACH COUNTY, CITY, TOWN OR VILLAGE SHALL ADOPT A LOCAL LAW OR ORDINANCE PROVIDING THAT QUALIFYING RESIDENTIAL REAL PROPERTY BE EXEMPT FROM REAL PROPERTY TAXES, IN AN AMOUNT EQUAL TO FIVE PERCENT OF THE ASSESSED

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

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VALUE OF SUCH PROPERTY. SUCH EXEMPTION SHALL NOT BE IN ADDITION TO ANY OTHER MILITARY EXEMPTION OR ABATEMENT OF TAXES AUTHORIZED BY LAW.

3. SUCH EXEMPTION FROM TAXATION SHALL BE GRANTED UPON AN APPLICATION WHICH SHALL INCLUDE A STATEMENT THAT A QUALIFIED OWNER RESIDES AT THE PROPERTY. APPLICATION SHALL BE MADE ANNUALLY UPON A FORM TO BE PROMULGATED BY THE COMMISSIONER AND SHALL INCLUDE A STATEMENT OF SERVICE FROM THE UNIT IN WHICH THE QUALIFIED OWNER SERVES OR OTHER ADEQUATE PROOF OF ACTIVE DUTY MILITARY SERVICE. THE APPLICATION AND STATEMENT OF SERVICE SHALL BE FILED BY THE QUALIFIED OWNER TO THE ASSESSOR OF SUCH MUNICIPALITY WHICH HAS THE POWER TO ASSESS THE PROPERTY FOR TAXATION ON OR BEFORE THE APPROPRIATE TAXABLE STATUS DATE OF SUCH MUNICIPALITY. IF THE ASSESSOR IS SATISFIED THAT THE PROPERTY IS QUALIFIED FOR AN EXEMPTION PURSUANT TO THIS SECTION, THEN SUCH RESIDENTIAL IMPROVEMENTS SHALL BE EXEMPT FROM TAXATION AS PROVIDED IN SUBDIVISION TWO OF THIS SECTION.

S 2. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after the first of January next succeeding the date on which this act shall have become a law.