

2181

2013-2014 Regular Sessions

I N S E N A T E

January 14, 2013

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military 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:

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. ACTIVE DUTY SERVICE IN A COMBAT ZONE. 1. RESIDENTIAL REAL
4 PROPERTY OWNED BY A PERSON WHO AT ANY TIME DURING A TAXABLE YEAR SERVES
5 IN ORDERED MILITARY DUTY IN A COMBAT ZONE SHALL BE EXEMPT FROM TAXATION
6 BY ANY MUNICIPAL CORPORATION IN WHICH LOCATED TO THE EXTENT PROVIDED
7 HEREIN. FOR PURPOSES OF THIS SUBDIVISION, THE TERM "ORDERED MILITARY
8 DUTY" MEANS ANY MILITARY DUTY PERFORMED IN THE SERVICE OF THE STATE OR
9 OF THE UNITED STATES, INCLUDING BUT NOT LIMITED TO ATTENDANCE AT ANY
10 SERVICE SCHOOL OR SCHOOLS CONDUCTED BY THE ARMED FORCES OF THE UNITED
11 STATES, BY A PUBLIC OFFICER OR EMPLOYEE AS A MEMBER OF ANY FORCE OF THE
12 ORGANIZED MILITIA OR OF ANY RESERVE FORCE OR RESERVE COMPONENT OF THE
13 ARMED FORCES OF THE UNITED STATES, PURSUANT TO ORDERS ISSUED BY COMPE-
14 TENT STATE OR FEDERAL AUTHORITY, WITH OR WITHOUT THE CONSENT OF SUCH
15 PUBLIC OFFICER OR EMPLOYEE. PARTICIPATION IN ROUTINE RESERVE OFFICER
16 TRAINING CORPS TRAINING IS NOT CONSIDERED TO BE ORDERED MILITARY DUTY
17 EXCEPT WHEN PERFORMING ADVANCED TRAINING DUTY AS A MEMBER OF A RESERVE
18 COMPONENT OF THE ARMED FORCES. FOR PURPOSES OF THIS SUBDIVISION, A
19 "COMBAT ZONE" IS IN AN AREA DESIGNATED BY THE PRESIDENT OF THE UNITED
20 STATES BY EXECUTIVE ORDER AS A "COMBAT ZONE" AT ANY TIME DURING THE
21 PERIOD DESIGNATED BY THE PRESIDENT BY EXECUTIVE ORDER AS THE PERIOD OF
22 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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1 2. AFTER A PUBLIC HEARING, A COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A
2 LOCAL LAW TO PROVIDE THAT QUALIFYING REAL PROPERTY SHALL BE EXEMPT FROM
3 TAXATION IN AN AMOUNT EQUAL TO TEN PERCENT OF THE ASSESSED VALUE OF SUCH
4 RESIDENTIAL REAL PROPERTY.

5 3. (A) THE AUTHORITY GRANTED IN SUBDIVISION TWO OF THIS SECTION SHALL
6 NOT BE CONSTRUED TO PERMIT A COUNTY, CITY, TOWN OR VILLAGE TO EXEMPT
7 QUALIFYING REAL PROPERTY FROM TAXES LEVIED FOR SCHOOL PURPOSES.

8 (B) THE PROVISIONS OF THIS SECTION SHALL ONLY APPLY TO RESIDENTIAL
9 REAL PROPERTY WHICH IS THE PRIMARY RESIDENCE OF THE APPLICANT, PROVIDED
10 THAT, IN THE EVENT ANY PORTION OF SUCH REAL PROPERTY IS NOT USED EXCLU-
11 SIVELY FOR THE APPLICANT'S OR HIS OR HER SPOUSE'S PRIMARY RESIDENCE,
12 SUCH PORTION SHALL NOT BE SUBJECT TO THE EXEMPTION GRANTED BY THIS
13 SECTION.

14 4. AN EXEMPTION SHALL BE GRANTED PURSUANT TO THIS SECTION ONLY UPON
15 APPLICATION BY THE OWNER OF THE PROPERTY ON A FORM AND IN SUCH A MANNER
16 AS SHALL BE PRESCRIBED BY THE STATE BOARD.

17 S 2. This act shall take effect immediately and shall apply to real
18 property having a taxable status date on or after such effective date.