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I N   S E N A T E

January 23, 2014

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Introduced by Sen. GALLIVAN -- 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 tax exemptions for persons with active military service of the United States and eligible 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 CERTAIN PERSONS WITH ACTIVE MILITARY SERVICE OF  
4     THE UNITED STATES AND CERTAIN RESERVISTS. 1. FOR PURPOSES OF THIS  
5     SECTION, "ELIGIBLE RESERVIST" MEANS A MEMBER OF A RESERVE COMPONENT OF  
6     THE ARMED FORCES OF THE UNITED STATES ORDERED TO ACTIVE DUTY BY THE  
7     PRESIDENT OF THE UNITED STATES.  
8     2. REAL PROPERTY OWNED BY AN ELIGIBLE PERSON WITH ACTIVE MILITARY  
9     SERVICE, SUCH PERSON'S SPOUSE, AN ELIGIBLE RESERVIST OR SUCH RESERVIST'S  
10    SPOUSE SHALL BE EXEMPT FROM TAXATION OF SUCH PROPERTY FOR CITY, VILLAGE,  
11    TOWN, PART TOWN, SPECIAL DISTRICT OR COUNTY PURPOSES, EXCLUSIVE OF  
12    SPECIAL ASSESSMENTS, PROVIDED THAT THE GOVERNING BODY OF A CITY,  
13    VILLAGE, TOWN OR COUNTY, AFTER A PUBLIC HEARING, ADOPTS A LOCAL LAW,  
14    ORDINANCE OR RESOLUTION PROVIDING THEREFOR.  
15    3. SUCH EXEMPTION SHALL NOT BE GRANTED TO AN ELIGIBLE PERSON WITH  
16    ACTIVE MILITARY SERVICE, SUCH PERSON'S SPOUSE, AN ELIGIBLE RESERVIST OR  
17    SUCH RESERVIST'S SPOUSE RESIDING IN SUCH COUNTY UNLESS:  
18    (A) THE PROPERTY IS THE PRIMARY RESIDENCE OF THE APPLICANT;  
19    (B) THE PROPERTY IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES;  
20    PROVIDED, HOWEVER, THAT IN THE EVENT ANY PORTION OF SUCH PROPERTY IS NOT  
21    USED EXCLUSIVELY FOR THE APPLICANT'S RESIDENCE BUT IS USED FOR OTHER  
22    PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND THE REMAINING  
23    PORTION ONLY SHALL BE ENTITLED TO THE EXEMPTION PROVIDED BY THIS  
24    SECTION; AND  
25    (C) THE ELIGIBLE PERSON WITH ACTIVE MILITARY SERVICE OR THE ELIGIBLE  
26    RESERVIST RETAINED HIS OR HER ACTIVE DUTY STATUS FOR AT LEAST NINETY

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

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1 CONSECUTIVE DAYS WITHIN THE IMMEDIATELY PRECEDING CALENDAR YEAR IN WHICH  
2 HE OR SHE IS REQUESTING THE EXEMPTION AS AUTHORIZED BY THIS SECTION.

3 4. ANY ELIGIBLE PERSON WITH ACTIVE MILITARY SERVICE OR ANY ELIGIBLE  
4 RESERVIST SHALL BE GRANTED THE EXEMPTION AS AUTHORIZED BY THIS SECTION  
5 FOR THE PERIOD OF HIS OR HER ACTIVE DUTY STATUS AS LONG AS HIS OR HER  
6 PRIMARY RESIDENCE IS LOCATED WITHIN A VILLAGE, TOWN OR COUNTY IN WHICH  
7 THE GOVERNING BODY OF SUCH VILLAGE, TOWN OR COUNTY, AFTER A PUBLIC HEAR-  
8 ING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING FOR SUCH  
9 EXEMPTION.

10 5. APPLICATION FOR SUCH EXEMPTION SHALL BE FILED WITH THE ASSESSOR OR  
11 OTHER AGENCY, DEPARTMENT OR OFFICE DESIGNATED BY THE MUNICIPALITY OFFER-  
12 ING SUCH EXEMPTION ON OR BEFORE THE TAXABLE STATUS DATE ON A FORM AS  
13 PRESCRIBED BY THE COMMISSIONER.

14 6. NO APPLICANT WHO IS AN ELIGIBLE PERSON WITH ACTIVE MILITARY SERVICE  
15 OR AN ELIGIBLE RESERVIST WHO BY REASON OF SUCH STATUS IS RECEIVING ANY  
16 BENEFIT UNDER THE PROVISIONS OF THIS ARTICLE ON THE EFFECTIVE DATE OF  
17 THIS SECTION SHALL SUFFER ANY DIMINUTION OF SUCH BENEFIT BECAUSE OF THE  
18 PROVISIONS OF THIS SECTION.

19 S 2. This act shall take effect immediately, shall be deemed to have  
20 been in full force and effect on and after September 11, 2001 and shall  
21 apply to taxable status dates occurring on or after September 11, 2001.