

6520

2015-2016 Regular Sessions

I N A S S E M B L Y

March 26, 2015

Introduced by M. of A. CUSICK, ABBATE, COLTON, TITONE, SCARBOROUGH,
MARKEY, SIMANOWITZ -- Multi-Sponsored by -- M. of A. HIKIND, MILLER,
ROBINSON, THIELE -- read once and referred to the Committee on Veter-
ans' Affairs

AN ACT to amend the real property tax law, in relation to a real proper-
ty 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 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. ACTIVE DUTY SERVICE IN A COMBAT ZONE. 1. FOR PURPOSES OF
4 THIS SECTION, THE FOLLOWING TERMS SHALL HAVE THE FOLLOWING MEANINGS:
5 (A) "ACTIVE SERVICE IN THE ARMED FORCES OF THE UNITED STATES" SHALL
6 MEAN ACTIVE DUTY (OTHER THAN FOR TRAINING) IN THE ARMY, NAVY (INCLUDING
7 THE MARINE CORPS), AIR FORCE OR COAST GUARD OF THE UNITED STATES AS
8 DEFINED IN TITLE TEN OF THE UNITED STATES CODE.
9 (B) "COMBAT ZONE" SHALL MEAN AN AREA DESIGNATED BY THE PRESIDENT OF
10 THE UNITED STATES BY EXECUTIVE ORDER AS A "COMBAT ZONE".
11 (C) "QUALIFYING REAL PROPERTY" SHALL MEAN RESIDENTIAL REAL PROPERTY
12 OWNED BY A PERSON WHO PERFORMED ACTIVE SERVICE IN THE ARMED FORCES OF
13 THE UNITED STATES IN A COMBAT ZONE DURING THE TAXABLE YEAR.
14 2. AFTER A PUBLIC HEARING, A COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A
15 LOCAL LAW PROVIDING FOR AN EXEMPTION PURSUANT TO THE PROVISIONS OF THIS
16 SECTION. SUCH LOCAL LAW MAY PROVIDE THAT QUALIFYING REAL PROPERTY OWNED
17 BY A PERSON WHO AT ANY TIME DURING THE TAXABLE YEAR PERFORMED ACTIVE
18 SERVICE IN THE ARMED FORCES OF THE UNITED STATES IN A COMBAT ZONE SHALL
19 BE EXEMPT FROM TAXATION IN AN AMOUNT EQUAL TO TEN PERCENT OF THE
20 ASSESSED VALUE OF SUCH QUALIFYING REAL PROPERTY.

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

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

4 (B) THE PROVISIONS OF THIS SECTION SHALL ONLY APPLY TO QUALIFYING REAL
5 PROPERTY WHICH IS THE PRIMARY RESIDENCE OF THE APPLICANT, PROVIDED THAT,
6 IN THE EVENT ANY PORTION OF SUCH REAL PROPERTY IS NOT USED EXCLUSIVELY
7 FOR THE APPLICANT'S OR HIS OR HER SPOUSE'S PRIMARY RESIDENCE, SUCH
8 PORTION SHALL NOT BE SUBJECT TO THE EXEMPTION GRANTED BY THIS SECTION.

9 4. AN EXEMPTION SHALL BE GRANTED PURSUANT TO THIS SECTION ONLY UPON
10 APPLICATION BY THE OWNER OF THE PROPERTY ON A FORM AND IN SUCH A MANNER
11 AS SHALL BE PRESCRIBED BY THE COMMISSIONER. THE APPLICANT SHALL FURNISH
12 SUCH INFORMATION AS THE COMMISSIONER SHALL REQUIRE.

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