STATE OF NEW YORK

2407

2017-2018 Regular Sessions

IN SENATE

January 13, 2017

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:

Section 1. The real property tax law is amended by adding a new section 458-c to read as follows:

§ 458-c. Active duty service in a combat zone. 1. For purposes of this section, the following terms shall have the following meanings:

(a) "active service in the armed forces of the United States" shall mean active duty (other than for training) in the army, navy (including the marine corps), air force or coast guard of the United States as defined in title ten of the United States code.

(b) "combat zone" shall mean an area designated by the president of the United States by executive order as a "combat zone".

(c) "qualifying real property" shall mean residential real property owned by a person who performed active service in the armed forces of the United States in a combat zone during the taxable year.

2. After a public hearing, a county, city, town or village may adopt a local law providing for an exemption pursuant to the provisions of this section. Such local law may provide that qualifying real property owned by a person who at any time during the taxable year performed active service in the armed forces of the United States in a combat zone shall be exempt from taxation in an amount equal to ten percent of the assessed value of such qualifying real property.

3. (a) The authority granted in subdivision two of this section shall not be construed to permit a county, city, town or village to exempt qualifying real property from taxes levied for school purposes.

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

LBD00458-01-7

(b) The provisions of this section shall only apply to qualifying real property which is the primary residence of the applicant, provided that, in the event any portion of such real property is not used exclusively for the applicant's or his or her spouse's primary residence, such portion shall not be subject to the exemption granted by this section.

4. An exemption shall be granted pursuant to this section only upon application by the owner of the property on a form and in such a manner as shall be prescribed by the commissioner. The applicant shall furnish such information as the commissioner shall require.

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