STATE OF NEW YORK

3282

2019-2020 Regular Sessions

IN ASSEMBLY

January 29, 2019

Introduced by M. of A. ORTIZ -- 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 real property tax exemption to members of the United States coast guard auxiliary

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 451 to read as follows:

§ 451. United States coast guard auxiliary. 1. Real property owned by an enrolled member of the United States coast guard auxiliary or such enrolled member and spouse, shall be exempt from taxation to the extent of five percent of the assessed value of such property for city, village, town, part town, special district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

2. Such exemption shall not be granted to an enrolled member of the United States coast guard auxiliary unless:

(a) the property is the primary residence of the applicant;

(b) the property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the applicant's residence 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; and

(c) the applicant has been certified by the United States coast guard auxiliary as an enrolled member for at least five years. It shall be the duty and responsibility of the municipality which adopts a local law, ordinance or resolution pursuant to this section to determine the procedure for certification.

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

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3. Any enrolled member of the United States coast guard auxiliary who accrues more than twenty years of active service and is so certified by the United States coast guard auxiliary, shall be granted the five percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within such county provided that the governing body of a city, village, town or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

4. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality offering such exemption on or before the taxable status date on a form as prescribed by the state board.

§ 2. This act shall take effect on the one hundred eightieth day after it shall have become a law.