STATE OF NEW YORK

6966

2019-2020 Regular Sessions

IN ASSEMBLY

March 29, 2019

Introduced by M. of A. RAMOS, LAVINE, CUSICK -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to the alternative veterans property tax exemption

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision 1 of section 458-a of the real property tax law is amended by adding a new paragraph (h) to read as follows:

(h) "Active military service of the United States" and "in the armed forces of the United States" shall mean full-time duty in the army, navy (including marine corps), air force or coast guard of the United States.

§ 2. Paragraph (d) of subdivision 2 of section 458-a of the real property tax law is amended by adding a new subparagraph (iii) to read as follows:

(iii) The exemption from taxation provided by this subdivision shall be applicable to individuals engaged in active military service of the United States and those in the armed forces of the United State if the governing body of the county, city, town, village or school district in which the property is located, after public hearings, adopts a resolution providing such extension of the exemption provided pursuant to this section. The procedure for such hearing and resolution shall be conducted separately from the procedure for any hearing or local law or resolution conducted pursuant to subparagraph (ii) of this paragraph, paragraph (b) of subdivision four, paragraph (d) of subdivision six and paragraph (b) of subdivision seven of this section.

§ 3. This act shall take effect on the first of January next succeeding the date upon which it shall have become a law and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such effective date.

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

LBD07619-01-9