

STATE OF NEW YORK

3987

2021-2022 Regular Sessions

IN ASSEMBLY

January 29, 2021

Introduced by M. of A. PAULIN, COLTON, DiPIETRO, ZEBROWSKI -- read once
and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to alternative
exemptions for active duty members of the armed forces

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

1 Section 1. Section 458-a of the real property tax law is amended by
2 adding a new subdivision 11 to read as follows:

3 11. (a) As used in this subdivision, "active duty member of the armed
4 forces" means a member of the United States Army, Navy, Marine Corps,
5 Air Force or Coast Guard on full-time active duty during a period of
6 war.

7 (b) A county, city, town, or village may adopt a local law to include
8 an active duty member of the armed forces or the spouse of an active
9 duty member of the armed forces, as evidenced annually by a statement of
10 service from the unit in which the active duty member serves or other
11 adequate proof of active duty military service, within the definition of
12 "qualified owner," as provided in paragraph (c) of subdivision one of
13 this section, and to include property owned by an active duty member of
14 the armed forces or the spouse of an active duty member of the armed
15 forces within the definition of "qualifying residential real property"
16 as provided in paragraph (d) of subdivision one of this section,
17 provided that such property shall be the primary residence of the active
18 duty member of the armed forces or the spouse of an active duty member
19 of the armed forces.

20 § 2. This act shall take effect immediately and shall apply to assess-
21 ment rolls prepared on the basis of taxable status dates occurring on or
22 after the first of January next succeeding the date on which this act
23 shall have become a law.

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

LBD01870-01-1