STATE OF NEW YORK

1721

2021-2022 Regular Sessions

IN ASSEMBLY

January 11, 2021

Introduced by M. of A. PRETLOW -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to granting an exemption to members of the armed forces serving in hostile areas

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-d to read as follows:

§ 458-d. Military service in hostile areas. 1. For the purposes of this section:

(a) "Hazardous service" shall mean duty subject to hostile fire or imminent danger as defined in section 310(a) of title 37 of the United States Code, regardless of whether or not war has been declared by Congress.

(b) "Member of the military" shall mean a person who is on "active duty" or "in the armed forces of the United States" as defined in section one of the military law.

2. Real property owned by a member of the military engaged in hazardous service, or by a member of the military engaged in hazardous service and his or her spouse, and constituting the primary residence of such persons shall be exempt from all taxes imposed by a municipal corporation, except those imposed by a school district and other special assessments and special ad valorem levies, as provided in this section.

3. The exemption established by this section shall annually be granted upon the submission of an application, on a form prescribed by the commissioner and furnished to the local assessing unit, by the owner or owners of the real property to the local assessing unit on or before the appropriate taxable status date. Such application shall include an affirmation that an owner is a member of the military engaged in hazardous service or was a member of the military engaged in hazardous service during the year immediately preceding the appropriate taxable status

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

LBD00021-01-1

date. The commissioner shall establish rules and regulations for the granting of exemptions on the basis of applications submitted pursuant to this subdivision.

4. The exemption authorized by this section shall have the effect specified in section thirteen hundred seven of this chapter.

§ 2. The real property tax law is amended by adding a new section 1307 to read as follows:

§ 1307. Effect of military service in hostile areas upon municipal corporation taxes; state aid. 1. The amount of real property taxes to be levied for any taxable year shall be determined without regard to the fact that state aid will be payable pursuant to this section. In addition, the tax rate of any taxable year shall be determined as if no parcels are exempt from taxation pursuant to section four hundred fifty-eight-d of this chapter.

2. (a) The total amount of taxes due to any municipal corporation for any parcel exempt from taxation pursuant to section four hundred fifty-eight-d of this chapter shall be a state charge, which shall be payable as provided in this subdivision.

(b) A municipal corporation seeking state aid pursuant to this section shall submit an application therefor to the commissioner. The application shall include such information as the commissioner shall require.

(c) Upon approving an application for state aid pursuant to this section, the commissioner shall compute and certify to the comptroller the amounts payable to the municipal corporation. Such state aid shall be payable by the comptroller.

(d) The commissioner may audit an application for state aid pursuant to this section within one year after authorizing payment thereon. If the commissioner should discover that a municipal corporation has received a greater or lesser amount of such aid than it should have received, the commissioner shall so notify the municipal corporation, and cause the next payment of such aid to the municipal corporation to be adjusted accordingly.

§ 3. This act shall take effect on the one hundred twentieth day after it shall have become a law and shall apply to real property with a taxable status date on or before such date. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.