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 Assembly, do enact as follows:

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

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

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

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

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

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