STATE OF NEW YORK

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5902

2021-2022 Regular Sessions

IN SENATE

March 22, 2021
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Introduced by Sen. PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military 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:

1 Section 1. Subdivision 1 of section 458-a of the real property tax
2 law is amended by adding a new paragraph (h) to read as follows:
3 (h) "Active military service of the United States" and "in the armed
4 forces of the United States" shall mean full-time duty in the army, navy
5 (including marine corps), air force or coast guard of the United States.
6 § 2. Paragraph (d) of subdivision 2 of section 458-a of the real prop-
7 erty tax law is amended by adding a new subparagraph (iii) to read as
8 follows:
9 (iii) The exemption from taxation provided by this subdivision shall
10 be applicable to individuals engaged in active military service of the
11 United States and those in the armed forces of the United State if the
12 governing body of the county, city, town, village or school district in
13 which the property is located, after public hearings, adopts a resol-
14 ution providing such extension of the exemption provided pursuant to
15 this section. The procedure for such hearing and resolution shall be
16 conducted separately from the procedure for any hearing or local law or
17 resolution conducted pursuant to subparagraph (ii) of this paragraph,
18 paragraph (b) of subdivision four, paragraph (d) of subdivision six and
19 paragraph (b) of subdivision seven of this section.
20 § 3. This act shall take effect on the first of January next succeed-
21 ing the date upon which it shall have become a law and shall apply to
22 assessment rolls prepared on the basis of taxable status dates occurring
23 on or after such effective date.

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

LBD07935-01-1