

STATE OF NEW YORK

10490

IN ASSEMBLY

May 29, 2024

Introduced by COMMITTEE ON RULES -- (at request of M. of A. DiPietro) --
read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to a property tax
exemption for active duty service members of the armed forces of the
United States

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

1 Section 1. The section heading of section 458-a of the real property
2 tax law, as added by chapter 525 of the laws of 1984, is amended to read
3 as follows:

4 Veterans; active military; alternative exemption.

5 § 2. Paragraphs (c) and (d) of subdivision 1 of section 458-a of the
6 real property tax law, paragraph (c) as amended by chapter 100 of the
7 laws of 1988, paragraph (d) as amended by chapter 899 of the laws of
8 1985, are amended and a new paragraph (h) is added to read as follows:

9 (c) "Qualified owner" means a veteran, the spouse of a veteran [~~or~~],
10 the unremarried surviving spouse of a veteran or an active duty service
11 member of the armed forces of the United States. Where property is
12 owned by more than one qualified owner, the exemption to which each is
13 entitled may be combined. Where a veteran is also the unremarried
14 surviving spouse of a veteran, such person may also receive any
15 exemption to which the deceased spouse was entitled.

16 (d) "Qualifying residential real property" means property owned by a
17 qualified owner which is used exclusively for residential purposes;
18 provided however, that in the event any portion of such property is not
19 so used exclusively for residential purposes but is used for other
20 purposes, such portion shall be subject to taxation and the remaining
21 portion only shall be entitled to the exemption provided by this
22 section. Such property must be the primary residence of the veteran or
23 unremarried surviving spouse of the veteran or active duty service
24 member, unless the veteran or unremarried surviving spouse or active
25 duty service member is absent from the property due to medical reasons
26 or institutionalization. In the event the veteran or active duty service
27 member dies and there is no unremarried surviving spouse, "qualifying

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

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1 residential real property" shall mean the primary residence owned by a
2 qualified owner prior to death, provided that the title to the property
3 becomes vested in the dependent father or mother or dependent child or
4 children under twenty-one years of age of a veteran or active duty
5 service member by virtue of devise by or descent from the deceased qual-
6 ified owner, provided that the property is the primary residence of one
7 or all of the devisees.

8 (h) "Active duty service member" shall mean an individual performing
9 active military service in the armed forces of the United States as set
10 forth in subdivision eight of section one of the military law.

11 § 3. Paragraph (b) of subdivision 2 of section 458-a of the real prop-
12 erty tax law, as amended by chapter 473 of the laws of 2004, is amended
13 to read as follows:

14 (b) In addition to the exemption provided by paragraph (a) of this
15 subdivision, where the veteran or active duty service member served in a
16 combat theatre or combat zone of operations, as documented by the award
17 of a United States campaign ribbon or service medal, or the armed forces
18 expeditionary medal, navy expeditionary medal, marine corps expedition-
19 ary medal, or global war on terrorism expeditionary medal, qualifying
20 residential real property also shall be exempt from taxation to the
21 extent of ten percent of the assessed value of such property; provided,
22 however, that such exemption shall not exceed eight thousand dollars or
23 the product of eight thousand dollars multiplied by the latest state
24 equalization rate for the assessing unit, or in the case of a special
25 assessing unit, the class ratio, whichever is less.

26 § 4. Subdivisions 8 and 9 of section 458-a of the real property tax
27 law, subdivision 8 as amended by chapter 538 of the laws of 2015, subdi-
28 vision 9 as amended by section 83 of part PP of chapter 56 of the laws
29 of 2022, are amended to read as follows:

30 8. Notwithstanding the provisions of paragraph (c) of subdivision one
31 of this section and subdivision three of this section, the governing
32 body of any municipality may, after public hearing, adopt a local law,
33 ordinance or resolution providing that where a veteran, the spouse of
34 the veteran [~~or~~], unremarried surviving spouse or active duty service
35 member already receiving an exemption pursuant to this section sells the
36 property receiving the exemption and purchases property within the same
37 county, or in the case of a city having a population of one million or
38 more persons, within the same city, the assessor shall transfer and
39 prorate, for the remainder of the fiscal year, the exemption received.
40 The prorated exemption shall be based upon the date the veteran, the
41 spouse of the veteran [~~or~~], unremarried surviving spouse or active duty
42 service member obtains title to the new property and shall be calculated
43 by multiplying the tax rate or rates for each municipal corporation
44 which levied taxes, or for which taxes were levied, on the appropriate
45 tax roll used for the fiscal year or years during which the transfer
46 occurred times the previously granted exempt amount times the fraction
47 of each fiscal year or years remaining subsequent to the transfer of
48 title. Nothing in this section shall be construed to remove the require-
49 ment that any such veteran, the spouse of the veteran [~~or~~], unremarried
50 surviving spouse or active duty service member transferring an exemption
51 pursuant to this subdivision shall reapply for the exemption authorized
52 pursuant to this section on or before the following taxable status date,
53 in the event such veteran, the spouse of the veteran [~~or~~], unremarried
54 surviving spouse or active duty service member wishes to receive the
55 exemption in future fiscal years.

1 9. The commissioner shall develop in consultation with the commission-
2 er of the New York state department of veterans' services, and the
3 United States department of defense, a listing of documents to be used
4 to establish eligibility under this section, including but not limited
5 to, military service records or a certificate of release or discharge
6 from active duty also known as a DD-214 form or an Honorable Service
7 Certificate/Report of Casualty from the department of defense. Such
8 information shall be made available to each county, city, town or
9 village assessor's office, or congressional chartered veterans service
10 officers who request such information. The listing of acceptable mili-
11 tary records shall be made available on the internet websites of the
12 department of veterans' services and the office of real property tax
13 services.

14 § 5. This act shall take effect immediately.