STATE OF NEW YORK

2758

2023-2024 Regular Sessions

IN ASSEMBLY

January 27, 2023

Introduced by M. of A. GANDOLFO -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing real property tax relief to certain veterans

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. Reservists; local property tax credit. 1. A county, city, town or village in this state may adopt a local law to provide qualifying residential real property a real property tax credit of up to four hundred dollars for the purpose of recognizing the service of residents of this state who have served in the military reserves of the United States or of the organized militia of the state of New York. Where qualifying residential real property is owned by more than one qualified owner, the real property tax credit to which each such owner is entitled under this section may be combined. Where a reservist is also the non-remarried surviving spouse of another reservist, such surviving spouse may receive any real property tax credit under this section to which such surviving spouse's deceased spouse was entitled, in addition to the real property tax credit such surviving spouse is themselves entitled under this section.

2. An assessor shall apply the real property tax credit under subdivision one of this section, as authorized by a municipality, to a qualifying owner's village, town, county and special district taxes.

3. The real property tax credit under this section shall only be applied to county, city, town, village and special district taxes.

4. If a qualified owner is already receiving an exemption under section four hundred fifty-eight, four hundred fifty-eight-a, or four hundred fifty-eight-b of this title, such qualifying owner shall not be eligible for the real property tax credit under this section.

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

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5. The commissioner of the department of taxation and finance shall develop a uniform application for use by local assessors for the real property tax credit under this section, and shall publish any related materials to support the use of such real property tax credit on its public website.

6. For the purposes of this section, the following terms shall have the following meanings:

(a) "Reservist" means any person who is or has been a member of the armed forces of the United States who served in the Army, Navy, Air Force, Marine Corps, Coast Guard or any reserve force or reserve component of the armed forces of the United States, or of the organized militia of the state of New York, provided that such person is either a member in good standing, or has received a discharge under honorable or general conditions, after no less than ten years of service.

(b) "Qualified owner" means a reservist, the spouse of a reservist, or the non-remarried surviving spouse of a reservist.

(c) "Qualified residential real property" means property owned by a qualified owner which is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion shall be eligible for the real property tax credit under this section to be applied. Such property shall be the primary residence of the reservist or non-remarried surviving spouse of such reservist, unless the reservist or non-remarried surviving spouse of such reservist is absent from such property due to medical reasons or institutionalization. In the event the reservist dies and there is no non-remarried surviving spouse, "qualifying residential real property" shall mean the primary residence owned by a qualified owner prior to death, provided that the title to such property becomes vested in the dependent father or mother or dependent child or children under twenty-one years of age of such reservist by virtue of devise by or descent from the deceased qualified owner, provided that such property is the primary residence of one or all of such devisees.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on and after the first of January next succeeding the date on which it shall have become a law.