STATE OF NEW YORK

9875

IN ASSEMBLY

April 24, 2024

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

AN ACT to amend the real property tax law, in relation to providing a tax exemption for real property owned by active military members

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 465 to read as follows:

§ 465. Active military members. 1. Real property owned by a person in active military service of the United States, including but not limited to commissioned officer, warrant officer, or enlisted personnel and their spouse residing in any county shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property for city, village, town, part town, special district, school district, fire district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor, or in the case of a city with a population of one million or more, the local legislative body, after public hearings, adopts a resolution or enacts a local law providing therefor; provided, however, that such exemption shall not exceed twelve thousand dollars or the product of twelve thousand dollars multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less.

2. Such exemption shall not be granted to an active military member unless:

(a) the applicant active military member's primary residence is in the city, county, town or village;

(b) the property is the primary residence of the applicant and the applicant's spouse;

(c) the property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other

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

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purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and

(d) the applicant has been certified by the military branch in which such member serves as being an active member as determined by the local enforcement agency's standards for at least four years. It shall be the duty and responsibility of the municipality, school district and/or fire district which adopts a local law, ordinance or resolution pursuant to this section to determine the procedure for certification.

3. Application for exemption must be made by the owner, or all of the owners, of the property on a form prescribed by the commissioner. The owner or owners shall file the completed form in the assessor's office on or before the appropriate taxable status date. The exemption shall continue in full force and effect for all appropriate subsequent tax years, subject to the owner or owners' continued status as an enlisted person. Applicants shall be required to refile on or before the appropriate taxable status date if the applicant's status has changed to affect qualification for an exemption. Any applicant convicted of making any willful false statement in the application for such exemption shall be subject to the penalties prescribed in the penal law.

4. The commissioner shall develop in consultation with the director of the New York state division of military and naval affairs a listing of documents to be used to establish eligibility under this section, including but not limited to a military identification card, leave and earning statement, or tax statements. Such information shall be made available to each county, city, town or village assessor's office, who request such information. The listing of acceptable military records shall be made available on the internet websites of the division of real property tax services.

5. No applicant who is an active military member who by reason of such status is receiving any benefit under the provisions of this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

6. As used in this section:

(a) "Military" shall mean army or land, air or air force and navy or naval.

(b) The term "active military service of the United States" shall mean full time duty in the army, navy (including marine corps), air force or coast guard of the United States.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable status dates occurring on or after such date.