

# STATE OF NEW YORK

5442

2023-2024 Regular Sessions

## IN SENATE

March 6, 2023

Introduced by Sen. SCARCELLA-SPANTON -- read twice and ordered printed,  
and when printed to be committed to the Committee on Veterans, Home-  
land Security and Military Affairs

AN ACT to amend the real property tax law, in relation to a real proper-  
ty tax exemption for property owned by certain persons performing  
active duty in a combat zone

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

1 Section 1. The real property tax law is amended by adding a new  
2 section 458-d to read as follows:

3 § 458-d. Active duty service. 1. As used in this section:

4 (a) "active military service of the United States" and "in the armed  
5 forces of the United States" shall mean full-time duty in the army,  
6 navy, marine corps, air force, coast guard, or army, air, and navy  
7 national guard of the United States.

8 (b) "combat zone" shall mean areas designated by an executive order  
9 from the President of the United States in which the United States armed  
10 forces are engaging or have engaged in combat.

11 (c) "qualified owner" means an active military service member whose  
12 military duty station places his or her residence within the boundaries  
13 of New York state.

14 (d) "qualified residential real property" means property owned by a  
15 qualified owner which is used exclusively for residential purposes;  
16 provided, however, that in the event that any portion of such property  
17 is not used exclusively for residential purposes, but is used for other  
18 purposes, such portion shall be subject to taxation and only the remain-  
19 ing portion used exclusively for residential purposes shall be subject  
20 to the exemption provided by this section.

21 (e) "latest state equalization rate" means the latest final equaliza-  
22 tion rate established by the state board pursuant to article twelve of  
23 this chapter.

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

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1 (f) "latest class ratio" means the latest final class ratio estab-  
2 lished by the state board pursuant to title one of article twelve of  
3 this chapter for use in a special assessing unit as defined in section  
4 eighteen hundred one of this chapter.

5 2. (a) Each governing body of a county, city, town or village may  
6 after a public hearing adopt a local law or resolution to provide that  
7 qualifying residential real property shall be exempt from taxation to  
8 the extent of fifteen percent of the assessed value of such property,  
9 provided however, that such exemption shall not exceed twelve thousand  
10 dollars or the product of twelve thousand dollars multiplied by the  
11 latest state equalization rate of the assessing unit, or, in the case of  
12 a special assessing unit, the latest class ratio, whichever is less.

13 (b) In addition to the exemption provided by paragraph (a) of this  
14 subdivision each governing body of a county, city, town or village may  
15 adopt a local law or resolution to provide an active military service  
16 member who at any time during the taxable year performed active service  
17 in the armed forces of the United States in a combat zone as documented  
18 by a copy of his or her military orders or certified letter from his or  
19 her commanding officer, qualifying residential real property may also be  
20 exempt from taxation to the extent of ten percent of the assessed value  
21 of such property, provided, that such exemption shall not exceed eight  
22 thousand dollars or the product of eight thousand dollars multiplied by  
23 the latest state equalization rate for the assessing unit, or in the  
24 case of a special assessing unit, the class ratio, whichever is less.

25 3. The exemptions from taxation provided by this section shall be  
26 applicable to any county, city, town, or village, but shall not be  
27 applicable to taxes levied for school purposes. If an active duty  
28 service member received an exemption under section four hundred fifty-  
29 eight, four hundred fifty-eight-a or four hundred fifty-eight-b of this  
30 title, the active duty service member shall not be eligible to receive  
31 the exemption under this section.

32 4. Application for exemption shall be made by the owner, or all of the  
33 owners, of the property on a form prescribed by the state board. The  
34 owner or owners shall file the completed form in the assessor's office  
35 on or before the first appropriate taxable status date. The owner or  
36 owners of the property shall be required to refile each year. Appli-  
37 cants shall refile on or before the appropriate taxable status date. Any  
38 applicant convicted of willfully making any false statement in the  
39 application for such exemption shall be subject to the penalties  
40 prescribed in the penal law.

41 5. A local law adopted pursuant to this section may be repealed by the  
42 governing body of the applicable county, city, town, or village. Such  
43 repeal shall occur at least ninety days prior to the taxable status date  
44 of such county, city, town, or village.

45 § 2. This act shall take effect on the second day of January next  
46 succeeding the date on which it shall have become a law and shall apply  
47 to real property having a taxable status date on or after such effective  
48 date.