

# STATE OF NEW YORK

4652

2023-2024 Regular Sessions

## IN ASSEMBLY

February 21, 2023

Introduced by M. of A. PRETLOW -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to granting an exemption to members of the armed forces serving in hostile areas

The People of the State of New York, represented in Senate and Assembly, 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. Military service in hostile areas. 1. For the purposes of  
4 this section:

5 (a) "Hazardous service" shall mean duty subject to hostile fire or  
6 imminent danger as defined in section 310(a) of title 37 of the United  
7 States Code, regardless of whether or not war has been declared by  
8 Congress.

9 (b) "Member of the military" shall mean a person who is on "active  
10 duty" or "in the armed forces of the United States" as defined in  
11 section one of the military law.

12 2. Real property owned by a member of the military engaged in hazard-  
13 ous service, or by a member of the military engaged in hazardous service  
14 and his or her spouse, and constituting the primary residence of such  
15 persons shall be exempt from all taxes imposed by a municipal corpo-  
16 ration, except those imposed by a school district and other special  
17 assessments and special ad valorem levies, as provided in this section.

18 3. The exemption established by this section shall annually be granted  
19 upon the submission of an application, on a form prescribed by the  
20 commissioner and furnished to the local assessing unit, by the owner or  
21 owners of the real property to the local assessing unit on or before the  
22 appropriate taxable status date. Such application shall include an  
23 affirmation that an owner is a member of the military engaged in hazard-  
24 ous service or was a member of the military engaged in hazardous service  
25 during the year immediately preceding the appropriate taxable status

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

LBD09419-01-3

1 date. The commissioner shall establish rules and regulations for the  
2 granting of exemptions on the basis of applications submitted pursuant  
3 to this subdivision.

4 4. The exemption authorized by this section shall have the effect  
5 specified in section thirteen hundred seven of this chapter.

6 § 2. The real property tax law is amended by adding a new section 1307  
7 to read as follows:

8 § 1307. Effect of military service in hostile areas upon municipal  
9 corporation taxes; state aid. 1. The amount of real property taxes to  
10 be levied for any taxable year shall be determined without regard to the  
11 fact that state aid will be payable pursuant to this section. In addi-  
12 tion, the tax rate of any taxable year shall be determined as if no  
13 parcels are exempt from taxation pursuant to section four hundred  
14 fifty-eight-d of this chapter.

15 2. (a) The total amount of taxes due to any municipal corporation for  
16 any parcel exempt from taxation pursuant to section four hundred fifty-  
17 eight-d of this chapter shall be a state charge, which shall be payable  
18 as provided in this subdivision.

19 (b) A municipal corporation seeking state aid pursuant to this section  
20 shall submit an application therefor to the commissioner. The applica-  
21 tion shall include such information as the commissioner shall require.

22 (c) Upon approving an application for state aid pursuant to this  
23 section, the commissioner shall compute and certify to the comptroller  
24 the amounts payable to the municipal corporation. Such state aid shall  
25 be payable by the comptroller.

26 (d) The commissioner may audit an application for state aid pursuant  
27 to this section within one year after authorizing payment thereon. If  
28 the commissioner should discover that a municipal corporation has  
29 received a greater or lesser amount of such aid than it should have  
30 received, the commissioner shall so notify the municipal corporation,  
31 and cause the next payment of such aid to the municipal corporation to  
32 be adjusted accordingly.

33 § 3. This act shall take effect on the one hundred twentieth day after  
34 it shall have become a law and shall apply to real property with a taxa-  
35 ble status date on or before such date. Effective immediately, the addi-  
36 tion, amendment and/or repeal of any rule or regulation necessary for  
37 the implementation of this act on its effective date are authorized to  
38 be made and completed on or before such effective date.