

STATE OF NEW YORK

6327

2023-2024 Regular Sessions

IN ASSEMBLY

April 5, 2023

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

AN ACT to amend the real property tax law, in relation to tax exemptions for certain eligible reservists

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. Exemption for certain reservists. 1. For purposes of this
4 section, "eligible reservist" means a member of a reserve component of
5 the armed forces of the United States ordered to active duty by the
6 president of the United States.

7 2. Real property owned by an eligible reservist or such reservist's
8 spouse shall be exempt from taxation of such property for city, village,
9 town, part town, special district or county purposes, exclusive of
10 special assessments, provided that the governing body of a city,
11 village, town or county, after a public hearing, adopts a local law,
12 ordinance or resolution providing therefor.

13 3. Such exemption shall not be granted to an eligible reservist or
14 such reservist's spouse residing in such county unless:

15 (a) the property is the primary residence of the applicant;

16 (b) the property is used exclusively for residential purposes;
17 provided, however, that in the event any portion of such property is not
18 used exclusively for the applicant's residence but is used for other
19 purposes, such portion shall be subject to taxation and the remaining
20 portion only shall be entitled to the exemption provided by this
21 section; and

22 (c) the eligible reservist retained his or her active duty status for
23 at least ninety consecutive days within the immediately preceding calen-
24 dar year in which he or she is requesting the exemption as authorized by
25 this section.

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

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1 4. Any eligible reservist shall be granted the exemption as authorized
2 by this section for the period of his or her active duty status as long
3 as his or her primary residence is located within a village, town or
4 county in which the governing body of such village, town or county,
5 after a public hearing, adopts a local law, ordinance or resolution
6 providing for such exemption.

7 5. Application for such exemption shall be filed with the assessor or
8 other agency, department or office designated by the municipality offer-
9 ing such exemption on or before the taxable status date on a form as
10 prescribed by the commissioner.

11 6. No applicant who is an eligible reservist who by reason of such
12 status is receiving any benefit under the provisions of this article on
13 the effective date of this section shall suffer any diminution of such
14 benefit because of the provisions of this section.

15 § 2. This act shall take effect immediately, and shall apply to
16 assessment rolls prepared on the basis of taxable status dates occurring
17 on or after January 1, 2025.