STATE OF NEW YORK

1868

2025-2026 Regular Sessions

IN SENATE

January 14, 2025

Introduced by Sens. ASHBY, GALLIVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to permitting municipalities the local option of providing a tax exemption to National Guard members and reservists

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. Exemption for National Guard members and reservists. 1. As used in this section:

(a) "Qualified owner" means an active or retired member of the National Guard or Reserves. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined.

(b) "Qualifying 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 so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section. Such property must be the primary residence of the qualified owner, unless the qualified owner is absent from the property due to medical reasons or institutionalization.

(c) "Municipality" means a county, town, city or village.

2. The governing body of any municipality acting through its local legislative body or other governing agency, is hereby authorized and empowered to adopt and amend local laws or ordinances providing that qualifying real property may be exempt from real property taxes, in an amount equal to five percent of the assessed value of such property.

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

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Such exemption shall not be in addition to any other military exemption or abatement of taxes authorized by law.

3. Such exemption from taxation shall be granted upon an application which shall include a statement that a qualified owner resides at the property. Application shall be made annually upon a form to be promulgated by the commissioner and shall include a copy of the qualified owner's twenty-year favorable service letter from the United States department of defense. The application and twenty-year favorable service letter shall be filed by the qualified owner to the assessor of such municipality which has the power to assess property for taxation on or before the appropriate taxable status date of such municipality. If the assessor is satisfied that the property is qualified for an exemption pursuant to this section, then such residential improvements shall be exempt from taxation as provided in subdivision two of this section.

§ 2. This act shall take effect immediately.