STATE OF NEW YORK

2068

2025-2026 Regular Sessions

IN SENATE

January 15, 2025

Introduced by Sen. SCARCELLA-SPANTON -- 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 a real property 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 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. Active duty service. 1. As used in this section:

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

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

(c) "qualified owner" means an active military service member whose military duty station places such active military service member's residence within the boundaries of New York state.

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

(e) "latest state equalization rate" means the latest final equalization rate established by the state board pursuant to article twelve of this chapter.

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

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

2. (a) Each governing body of a county, city, town or village may after a public hearing adopt a local law or resolution to provide that qualifying residential real property shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property, 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 of the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

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

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

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

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

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