STATE OF NEW YORK

4708

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

Introduced by M. of A. EACHUS -- 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:

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

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

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

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

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

(b) the property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for the applicant's residence 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; and

(c) the eligible reservist retained active duty status for at least ninety consecutive days within the immediately preceding calendar year in which such eligible reservist is requesting the exemption as authorized by this section.

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

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

<u>5. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.</u>

<u>6. No applicant who is an eligible reservist who by reason of such status is receiving any benefit under the provisions of this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.</u>

§ 2. This act shall take effect immediately, and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2027.