

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, Home-
land Security and Military Affairs

AN ACT to amend the real property tax law, in relation to a real proper-
ty 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 Assem-
bly, 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. Active duty service. 1. As used in this section:

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

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

11 (c) "qualified owner" means an active military service member whose
12 military duty station places such active military service member's resi-
13 dence within the boundaries of New York state.

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

21 (e) "latest state equalization rate" means the latest final equaliza-
22 tion rate established by the state board pursuant to article twelve of
23 this chapter.

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

LBD05775-01-5

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

5 2. (a) Each governing body of a county, city, town or village may
6 after a public hearing adopt a local law or resolution to provide that
7 qualifying residential real property shall be exempt from taxation to
8 the extent of fifteen percent of the assessed value of such property,
9 provided however, that such exemption shall not exceed twelve thousand
10 dollars or the product of twelve thousand dollars multiplied by the
11 latest state equalization rate of the assessing unit, or, in the case of
12 a special assessing unit, the latest class ratio, whichever is less.

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

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

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

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

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