STATE OF NEW YORK

8790

IN SENATE

January 8, 2026

Introduced by Sen. SCARCELLA-SPANTON -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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. Section 458-d of the real property tax law, as added by a chapter of the laws of 2025 amending the real property tax law relating to a real property tax exemption for property owned by certain persons performing active duty in a combat zone, as proposed in legislative bills numbers S. 2068-A and A. 6579, is amended to read as follows:

§ 458-d. [~~Active~~] **Combat zone** service exemption. 1. For the purposes of this section:

(a) [~~"active military service member" shall mean an individual serving on active duty.~~

~~(b)~~] "active duty" shall have the same meaning as such term is used in section 101 of title 10 of the United States code.

[~~(c)~~] **(b)** "armed forces" shall [~~mean the army, navy, marine corps, air force, space force, coast guard, or army or air national guard of the United States, or New York naval militia~~] **have the same meaning as such term is used in section 101 of title 10 of the United States code and shall also include the army and air national guard of the United States and New York naval militia**.

[~~(d)~~] **(c)** "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.

[~~(e) "military duty station" shall mean the permanent location to which an active military service member is assigned for duty as specified on the individual's permanent change of status orders.~~

~~(f) "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 owner" means a member of the armed forces who, at any time during the calendar**

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

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year immediately preceding the applicable taxable status date, served on active duty in a combat zone, as documented by a copy of such member's military orders or a certified letter from such member's commanding officer. Provided, however, that an owner who is receiving an exemption under section four hundred fifty-eight, four hundred fifty-eight-a or four hundred fifty-eight-b of this title on a given assessment roll shall not be eligible for an exemption under this section on the same assessment roll.

[~~(g) "qualified~~] (e) "qualifying residential real property" means property owned by a qualified owner [~~which~~] that is used exclusively for residential purposes and is the primary residence of the qualified owner; 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.

[~~(h)~~] (f) "latest state equalization rate" means the latest final equalization rate established by the state board pursuant to article twelve of this chapter.

[~~(i)~~] (g) "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. The governing body of any 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 duty in the armed forces 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,~~] a qualified owner an exemption from taxation on qualifying residential real property up to twenty-five percent of the assessed value of such property, provided, that such exemption shall not exceed twenty thousand dollars or the product of twenty 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. Such local law or resolution shall establish a maximum exemption percentage or maximum exempt dollar amount not to exceed the levels [~~outlined~~] specified in this subdivision.

3. The exemption 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 military service member is currently receiving an exemption under section four hundred fifty-eight, four hundred fifty-eight-a or four hundred fifty-eight-b of this title in any given taxable year, the active duty service member shall not be eligible to receive the exemption under this section during the same taxable year.~~]

4. Application for such 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~~] filed with the assessor or other agency, department, or office designated by the municipality on or before the taxable status date on a form as prescribed by the commissioner. The owner or owners of the property shall be required to refile each year in order to continue receiving the exemption. [~~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. In a city having a population of one million or more, applications for the exemption authorized pursuant to this section shall be considered timely filed if they are on or before the fifteenth day of March of the appropriate year.

6. A local law or resolution 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 same date and in the same manner as a chapter of the laws of 2025 amending the real property tax law relating to a real property tax exemption for property owned by certain persons performing active duty in a combat zone, as proposed in legislative bills numbers S. 2068-A and A. 6579, takes effect.