§ 458-d. Combat zone service exemption. 1. For the purposes of this section:

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

(b) "armed forces" shall 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.

(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.

(d) "qualified owner" means a member of the armed forces who, at any time during the calendar 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.

(e) "qualifying residential real property" means property owned by a qualified owner 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.

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

(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 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 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.

4. Application for such exemption shall be 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. 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.