

S. -----
Senate

IN SENATE--Introduced by Sen

--read twice and ordered printed,
and when printed to be committed
to the Committee on

----- A.
Assembly

IN ASSEMBLY--Introduced by M. of A.

with M. of A. as co-sponsors

--read once and referred to the
Committee on

REALTXLA

(Provides a real property tax
exemption for active duty military
service personnel)

RPT L. exemptn; active duty servc

AN ACT

to amend the real property tax law,
in relation to adding active duty
military personnel to the veterans
real property tax exemption

The People of the State of New
York, represented in Senate and
Assembly, do enact as follows:

IN SENATE

Senate introducer's signature

The senators whose names are circled below wish to join me in the sponsorship
of this proposal:

s20 Adams	s17 Felder	s63 Kennedy	s25 Montgomery	s23 Savino
s15 Addabbo	s02 Flanagan	s34 Klein	s54 Nozzolio	s29 Serrano
s11 Avella	s08 Fuschillo	s28 Krueger	s55 O'Brien	s51 Seward
s40 Ball	s59 Gallivan	s24 Lanza	s58 O'Mara	s09 Skelos
s42 Bonacic	s12 Gianaris	s39 Larkin	s21 Parker	s14 Smith
s04 Boyle	s41 Gipson	s37 Latimer	s13 Peralta	s26 Squadron
s44 Breslin	s22 Golden	s01 LaValle	s30 Perkins	s16 Stavisky
s38 Carlucci	s47 Griffo	s52 Libous	s61 Ranzenhofer	s35 Stewart-
s50 DeFrancisco	s60 Grisanti	s45 Little	s48 Ritchie	Cousins
s32 Diaz	s06 Hannon	s05 Marcellino	s33 Rivera	s46 Tkaczyk
s18 Dilan	s36 Hassell-	s43 Marchione	s56 Robach	s53 Valesky
s31 Espaillat	Thompson	s07 Martins	s19 Sampson	s57 Young
s49 Farley	s27 Hoylman	s62 Maziarz	s10 Sanders	s03 Zeldin

IN ASSEMBLY

Assembly introducer's signature

The Members of the Assembly whose names are circled below wish to join me in the
multi-sponsorship of this proposal:

a049 Abbate	a081 Dinowitz	a135 Johns	a133 Nojay	a140 Schimminger
a092 Abinanti	a147 DiPietro	a113 Jordan	a037 Nolan	a087 Sepulveda
a084 Arroyo	a115 Duprey	a094 Katz	a130 Oaks	a065 Silver
a035 Aubry	a004 Englebright	a074 Kavanagh	a069 O'Donnell	a027 Simanowitz
a120 Barclay	a054 Espinal	a142 Kearns	a051 Ortiz	a036 Simotas
a106 Barrett	a109 Fahy	a076 Kellner	a091 Otis	a104 Skartados
a060 Barron	a071 Farrell	a040 Kim	a132 Palmesano	a099 Skoufis
a082 Benedetto	a126 Finch	a131 Kolb	a088 Paulin	a022 Solages
a117 Blankenbush	a008 Fitzpatrick	a105 Lalor	a141 Peoples-	a114 Stec
a062 Borelli	a124 Friend	a013 Lavine	Stokes	a110 Steck
a055 Boyland	a143 Gabryszak	a050 Lentol	a058 Perry	a079 Stevenson
a026 Braunstein	a095 Galef	a125 Lifton	a089 Pretlow	a127 Stirpe
a044 Brennan	a137 Gantt	a102 Lopez, P.	a073 Quart	a011 Sweeney
a119 Brindisi	a007 Garbarino	a123 Lupardo	a019 Ra	a112 Tedisco
a138 Bronson	a077 Gibson	a010 Lupinacci	a098 Rabbitt	a101 Tenney
a046 Brook-Krasny	a148 Giglio	a121 Magee	a012 Raia	a001 Thiele
a093 Buchwald	a080 Gjonaj	a129 Magnarelli	a006 Ramos	a061 Titone
a118 Butler	a066 Glick	a059 Maisel	a134 Reilich	a031 Titus
a103 Cahill	a023 Goldfeder	a064 Malliotakis	a078 Rivera	a146 Walter
a043 Camara	a150 Goodell	a030 Markey	a128 Roberts	a041 Weinstein
a145 Ceretto	a075 Gottfried	a090 Mayer	a056 Robinson	a020 Weisenberg
a033 Clark	a005 Graf	a108 McDonald	a068 Rodriguez	a024 Weprin
a047 Colton	a100 Gunther	a014 McDonough	a072 Rosa	a070 Wright
a032 Cook	a139 Hawley	a017 McKeivitt	a067 Rosenthal	a096 Zebrowski
a144 Corwin	a083 Heastie	a107 McLaughlin	a025 Rozic	a002
a085 Crespo	a003 Hennessey	a038 Miller	a116 Russell	a053
a122 Crouch	a028 Hevesi	a052 Millman	a149 Ryan	a086
a021 Curran	a048 Hikind	a015 Montesano	a009 Saladino	
a063 Cusick	a018 Hooper	a136 Morelle	a111 Santabarbara	
a045 Cymbrowitz	a042 Jacobs	a057 Mosley	a029 Scarborough	
a034 DenDekker	a097 Jaffee	a039 Moya	a016 Schimel	

1) Single House Bill (introduced and printed separately in either or
both houses). Uni-Bill (introduced simultaneously in both houses and printed
as one bill. Senate and Assembly introducer sign the same copy of the bill).

2) Circle names of co-sponsors and return to introduction clerk with 2
signed copies of bill and 4 copies of memorandum in support (single house);
or 4 signed copies of bill and 8 copies of memorandum
in support (uni-bill).

1 Section 1. The section heading of section 458-a of the real property
2 tax law, as added by chapter 525 of the laws of 1984, is amended to read
3 as follows:

4 [Veterans; alternative exemption] Active duty military personnel and
5 veterans; alternative exemptions.

6 § 2. Paragraph (e) of subdivision 1 of section 458-a of the real prop-
7 erty tax law, as amended by chapter 384 of the laws of 2008, is amended
8 and a new paragraph (e-1) is added to read as follows:

9 (e) "Veteran" means a person (i) who served in the active military,
10 naval, or air service during a period of war, or who was a recipient of
11 the armed forces expeditionary medal, navy expeditionary medal, marine
12 corps expeditionary medal, or global war on terrorism expeditionary
13 medal, and who was discharged or released therefrom under honorable
14 conditions, (ii) who was employed by the War Shipping Administration or
15 Office of Defense Transportation or their agents as a merchant seaman
16 documented by the United States Coast Guard or Department of Commerce,
17 or as a civil servant employed by the United States Army Transport
18 Service (later redesignated as the United States Army Transportation
19 Corps, Water Division) or the Naval Transportation Service; and who
20 served satisfactorily as a crew member during the period of armed
21 conflict, December seventh, nineteen hundred forty-one, to August
22 fifteenth, nineteen hundred forty-five, aboard merchant vessels in
23 oceangoing, i.e., foreign, intercoastal, or coastwise service as such
24 terms are defined under federal law (46 USCA 10301 & 10501) and further
25 to include "near foreign" voyages between the United States and Canada,
26 Mexico, or the West Indies via ocean routes, or public vessels in ocean-
27 going service or foreign waters and who has received a Certificate of
28 Release or Discharge from Active Duty and a discharge certificate, or an

1 Honorable Service Certificate/Report of Casualty, from the department of
2 defense, (iii) who served as a United States civilian employed by the
3 American Field Service and served overseas under United States Armies
4 and United States Army Groups in world war II during the period of armed
5 conflict, December seventh, nineteen hundred forty-one through May
6 eighth, nineteen hundred forty-five, and who was discharged or released
7 therefrom under honorable conditions, (iv) who served as a United States
8 civilian Flight Crew and Aviation Ground Support Employee of Pan Ameri-
9 can World Airways or one of its subsidiaries or its affiliates and
10 served overseas as a result of Pan American's contract with Air Trans-
11 port Command or Naval Air Transport Service during the period of armed
12 conflict, December fourteenth, nineteen hundred forty-one through August
13 fourteenth, nineteen hundred forty-five, and who was discharged or
14 released therefrom under honorable conditions, [or] (v) notwithstanding
15 any other provision of law to the contrary, who are members of the
16 reserve components of the armed forces of the United States who received
17 an honorable discharge or release therefrom under honorable conditions,
18 but are still members of the reserve components of the armed forces of
19 the United States provided that such members meet all other qualifica-
20 tions under the provisions of this section; or (vi) who is an active
21 military service member as defined in paragraph (e-1) of this subdivi-
22 sion.

23 (e-1) "Active duty military service member" means, for purposes of
24 eligibility under this section and section four hundred fifty-eight of
25 this title only, any person who serves on active duty in the United
26 States army, navy, air force, marine corps, coast guard or the reserves
27 thereof during a period of war. Proof of eligibility status under this
28 paragraph shall include a copy of such person's deployment orders.

1 § 3. Paragraph (a) of subdivision 2 of section 458-a of the real prop-
2 erty tax law, as amended by chapter 899 of the laws of 1985, is amended
3 to read as follows:

4 (a) Qualifying residential real property owned by any active duty
5 military service member, as defined in paragraph (e-1) of subdivision
6 one of this section, shall be exempt from taxation to the extent of ten
7 percent of the assessed value of such property; provided, however, that
8 such exemption shall not exceed ten thousand dollars or the product of
9 ten thousand dollars multiplied by the latest state equalization rate
10 for the assessing unit, or in the case of a special assessing unit, the
11 latest class ratio, whichever is less. All other qualifying residential
12 real property shall be exempt from taxation to the extent of fifteen
13 percent of the assessed value of such property; provided, however, that
14 such exemption shall not exceed twelve thousand dollars or the product
15 of twelve thousand dollars multiplied by the latest state equalization
16 rate for the assessing unit, or in the case of a special assessing unit,
17 the latest class ratio, whichever is less.

18 § 4. Subparagraph (ii) of paragraph (d) of subdivision 2 of section
19 458-a of the real property tax law, as amended by chapter 256 of the
20 laws of 2005 and as further amended by subdivision (b) of section 1 of
21 part W of chapter 56 of the laws of 2010, is amended to read as follows:

22 (ii) Each county, city, town or village may adopt a local law to
23 reduce the maximum exemption allowable in paragraphs (a), (b) and (c) of
24 this subdivision to nine thousand dollars, six thousand dollars and
25 thirty thousand dollars, respectively, or six thousand dollars, four
26 thousand dollars and twenty thousand dollars, respectively. Each county,
27 city, town, or village is also authorized to adopt a local law to
28 increase the maximum exemption allowable in paragraphs (a), (b) and (c)

1 of this subdivision to fifteen thousand dollars, ten thousand dollars
2 and fifty thousand dollars, respectively; eighteen thousand dollars,
3 twelve thousand dollars and sixty thousand dollars, respectively; twen-
4 ty-one thousand dollars, fourteen thousand dollars, and seventy thousand
5 dollars, respectively; twenty-four thousand dollars, sixteen thousand
6 dollars, and eighty thousand dollars, respectively; twenty-seven thou-
7 sand dollars, eighteen thousand dollars, and ninety thousand dollars,
8 respectively; thirty thousand dollars, twenty thousand dollars, and one
9 hundred thousand dollars, respectively; thirty-three thousand dollars,
10 twenty-two thousand dollars, and one hundred ten thousand dollars,
11 respectively; thirty-six thousand dollars, twenty-four thousand dollars,
12 and one hundred twenty thousand dollars, respectively. In addition, a
13 county, city, town or village which is a "high-appreciation munici-
14 pality" as defined in this subparagraph is authorized to adopt a local
15 law to increase the maximum exemption allowable in paragraphs (a), (b)
16 and (c) of this subdivision to thirty-nine thousand dollars, twenty-six
17 thousand dollars, and one hundred thirty thousand dollars, respectively;
18 forty-two thousand dollars, twenty-eight thousand dollars, and one
19 hundred forty thousand dollars, respectively; forty-five thousand
20 dollars, thirty thousand dollars and one hundred fifty thousand dollars,
21 respectively; forty-eight thousand dollars, thirty-two thousand dollars
22 and one hundred sixty thousand dollars, respectively; fifty-one thousand
23 dollars, thirty-four thousand dollars and one hundred seventy thousand
24 dollars, respectively; fifty-four thousand dollars, thirty-six thousand
25 dollars and one hundred eighty thousand dollars, respectively. For
26 purposes of this subparagraph, the maximum exception allowable in para-
27 graph (a) of this subdivision shall mean the maximum exception allowable
28 in such paragraph (a) for veterans other than veterans defined in

1 subparagraph (vi) of paragraph (e) of subdivision one of this section;
2 provided however, that when, pursuant to this subparagraph, a county,
3 city, town or village adopts a local law to increase such maximum excep-
4 tion allowable, it shall include in such local law a provision increas-
5 ing the maximum exception allowable for veterans defined in such subpar-
6 agraph (vi) of paragraph (e) by a percentage equal to the percentage
7 increase adopted for other veterans; and provided further that, when,
8 pursuant to this subparagraph, a county, city, town or village adopts a
9 local law to reduce such maximum exception allowable, it shall include
10 in such local law a provision reducing the maximum exception allowable
11 for veterans defined in such subparagraph (vi) of paragraph (e) by a
12 percentage equal to the percentage reduction adopted for other veterans.
13 For purposes of this subparagraph, a "high-appreciation municipality"
14 means: (A) a special assessing unit that is a city, (B) a county for
15 which the commissioner has established a sales price differential factor
16 for purposes of the STAR exemption authorized by section four hundred
17 twenty-five of this title in three consecutive years, and (C) a city,
18 town or village which is wholly or partly located within such a county.

19 § 5. Section 458-a of the real property tax law is amended by adding a
20 new subdivision 9 to read as follows:

21 9. Notwithstanding any law, rule or regulation to the contrary, each
22 county, city, town or village that elects to provide the real property
23 exemption authorized for active duty military service members pursuant
24 to subparagraph (vi) of paragraph (e) of subdivision one of this
25 section, shall be proportionately reimbursed by the state for any loss
26 of revenue resulting from a reduction of revenue received by such coun-
27 ty, city, town or village by providing such exemption.

1 § 6. This act shall take effect on the first of January next succeed-
2 ing the date on which it shall have become a law.