

STATE OF NEW YORK

681

2021-2022 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 6, 2021

Introduced by M. of A. PHEFFER AMATO -- read once and referred to the
Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to establishing a
real property tax exemption for veterans who have a one hundred
percent service connected disability

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

1 Section 1. Section 458 of the real property tax law is amended by
2 adding a new subdivision 3-a to read as follows:

3 3-a. Real property owned by a disabled veteran who has a one hundred
4 percent service connected disability, and his or her spouse, and consti-
5 tuting the primary residence of such persons shall be deemed fully
6 exempt from all taxes imposed upon such property by a municipal corpo-
7 ration.

8 § 2. This act shall take effect immediately, and shall apply to
9 assessment rolls prepared on and after January 1, 2021.

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

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