STATE OF NEW YORK

9448

IN ASSEMBLY

January 6, 2026

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 a real property tax exemption for veterans who have a one hundred percent service connected disability; and to amend a chapter of the laws of 2025 amending the real property tax law relating to establishing a real property tax exemption for veterans who have a one hundred percent service connected disability, as proposed in legislative bills numbers S. 1183 and A. 74, in relation to the effectiveness thereof

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

Section 1. Subdivision 11 of section 458-a of the real property tax law, as added by a chapter of the laws of 2025 amending the real property tax law relating to establishing a real property tax exemption for veterans who have a one hundred percent service connected disability, as proposed in legislative bills numbers S. 1183 and A. 74, is amended to read as follows:

11. [~~A county, city, town, village or school district may adopt a local law or resolution to include~~] **In addition to any other exemption from taxation on real property which may be allowed to veterans pursuant to the provisions of this chapter, including subdivision three of section four hundred fifty-eight of this title,** the primary residence of any seriously disabled veteran who:

(a)(i) was discharged or released therefrom under honorable conditions;

(ii) has a qualifying condition, as defined in section one of the veterans' services law, and has received a discharge other than bad conduct or dishonorable from such service; or

(iii) is a discharged LGBT veteran, as defined in section one of the veterans' services law, and has received a discharge other than bad conduct or dishonorable from such service; and

(b) (i) is considered to be permanently and totally disabled as a result of military service;

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

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(ii) is rated one hundred percent disabled by the United States department of veterans affairs;

(iii) has been rated by the United States department of veterans affairs as individually unemployable; and

(iv) who is eligible for pecuniary assistance from the United States government, or has received pecuniary assistance from the United States government and has applied such assistance toward the acquisition or modification of a suitable housing unit with special features or movable facilities made necessary by the nature of the veterans' disability, and the necessary [~~law~~] **land** therefor shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies, provided that such veteran meets all other requirements of this section. **In no case shall the taxable assessed value of the property of a qualifying veteran be reduced below zero. Nothing contained herein shall be construed to require or authorize the discontinuance of any exemption granted pursuant to subdivision three of section four hundred fifty-eight of this title.**

§ 2. Section 2 of a chapter of the laws of 2025 amending the real property tax law relating to establishing a real property tax exemption for veterans who have a one hundred percent service connected disability, as proposed in legislative bills numbers S. 1183 and A. 74, is amended to read as follows:

§ 2. This act shall take effect immediately and shall apply to assessment rolls [~~prepared~~] **based on taxable status dates occurring** on and after [~~January 2~~] **October 1**, 2026.

§ 3. This act shall take effect immediately; provided, however, that section one of 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 establishing a real property tax exemption for veterans who have a one hundred percent service connected disability, as proposed in legislative bills numbers S. 1183 and A. 74, takes effect.