S T A T E O F N E W Y O R K

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2009-2010 Regular Sessions

I N S E N A T E

(PREFILED)

January 7, 2009

Introduced by Sen. SAMPSON -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to real property tax exemptions for certain disabled veterans

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision 2 of section 458-a of the real property tax law is amended by adding a new paragraph (e) to read as follows:

(E) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPHS (A), (B) AND (C) OF THIS SUBDIVISION A VETERAN, OR THE UNMARRIED SURVIVING SPOUSE OF SUCH VETERAN, WHO SERVED IN A COMBAT THEATRE OR COMBAT ZONE OF OPERATIONS, AS DOCUMENTED BY THE AWARD OF A UNITED STATES CAMPAIGN RIBBON OR SERVICE MEDAL, OR THE ARMED FORCES EXPEDITIONARY MEDAL, NAVY EXPEDITIONARY MEDAL, MARINE CORPS EXPEDITIONARY MEDAL, OR GLOBAL WAR ON TERRORISM EXPEDITIONARY MEDAL, AND WHO IS ONE HUNDRED PERCENT DISABLED AS A RESULT OF MILITARY SERVICE, SHALL BE ONE HUNDRED PERCENT EXEMPT FROM REAL PROPERTY TAXATION. THE LOCAL MAXIMUM EXEMPTION ALLOWANCE ADOPTED BY A LOCAL LAW PURSUANT TO PARAGRAPH (D) OF THIS SUBDIVISION SHALL NOT APPLY TO EXEMPTIONS OF ONE HUNDRED PERCENT DISABLED VETERANS.

S 2. This act shall take effect immediately and shall apply to assessment rolls prepared on and after January 1, 2009.

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

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