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I N   A S S E M B L Y

April 26, 2012

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Introduced by M. of A. ZEBROWSKI -- read once and referred to the  
Committee on Veterans' 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:

1     Section 1. Subdivision 2 of section 458-a of the real property tax law  
2     is amended by adding a new paragraph (e) to read as follows:  
3     (E) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPHS (A), (B) AND (C) OF  
4     THIS SUBDIVISION A VETERAN, OR THE UNMARRIED SURVIVING SPOUSE OF SUCH  
5     VETERAN, WHO SERVED IN A COMBAT THEATRE OR COMBAT ZONE OF OPERATIONS, AS  
6     DOCUMENTED BY THE AWARD OF A UNITED STATES CAMPAIGN RIBBON OR SERVICE  
7     MEDAL, OR THE ARMED FORCES EXPEDITIONARY MEDAL, NAVY EXPEDITIONARY  
8     MEDAL, MARINE CORPS EXPEDITIONARY MEDAL, OR GLOBAL WAR ON TERRORISM  
9     EXPEDITIONARY MEDAL, AND WHO IS ONE HUNDRED PERCENT DISABLED AS A RESULT  
10    OF MILITARY SERVICE, SHALL BE ONE HUNDRED PERCENT EXEMPT FROM REAL PROP-  
11    ERTY TAXATION. THE LOCAL MAXIMUM EXEMPTION ALLOWANCE ADOPTED BY A LOCAL  
12    LAW PURSUANT TO PARAGRAPH (D) OF THIS SUBDIVISION SHALL NOT APPLY TO  
13    EXEMPTIONS OF ONE HUNDRED PERCENT DISABLED VETERANS.  
14    S 2. This act shall take effect immediately and shall apply to assess-  
15    ment rolls prepared on and after January 1, 2012.

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

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