4136--A

2013-2014 Regular Sessions

IN SENATE

March 12, 2013

Introduced by Sens. LANZA, MAZIARZ -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs -- recommitted to the Committee on Veterans, Homeland Security and Military Affairs in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 ASSEM-BLY, 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 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 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 PROP-ERTY TAXATION. THE LOCAL MAXIMUM EXEMPTION ALLOWANCE ADOPTED BY A LOCAL LAW PURSUANT TO PARAGRAPH (D) OF THIS SUBDIVISION SHALL NOT APPLY

12 13 EXEMPTIONS OF ONE HUNDRED PERCENT DISABLED VETERANS.

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14 S 2. This act shall take effect immediately and shall apply to assess-15 ment rolls prepared on and after January 1, 2014.

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

LBD00490-02-4