STATE OF NEW YORK

1382--B

2017-2018 Regular Sessions

IN ASSEMBLY

January 12, 2017

Introduced by M. of A. ZEBROWSKI, BRABENEC, B. MILLER -- Multi-Sponsored by -- M. of A. BARNWELL -- read once and referred to the Committee on Veterans' Affairs -- recommitted to the Committee on Veterans' Affairs in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, 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 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 county, city, town, village or school district acting by and through its governing body, may grant to a veteran, or the unmarried surviving spouse of such veteran, who served in a combat theatre or combat zone of operations, and who is one hundred percent disabled as a result of military service, a one hundred percent exemption 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 such exemptions of one hundred percent disabled veterans.

§ 2. This act shall take effect immediately and shall apply to assessment rolls prepared on and after January 1, 2019.

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

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