

STATE OF NEW YORK

2599

2017-2018 Regular Sessions

IN SENATE

January 13, 2017

Introduced by Sens. LANZA, FELDER -- 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:

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 county, city, town, village or school district
5 acting by and through its governing body, may grant to a veteran, or the
6 unmarried surviving spouse of such veteran, who served in a combat thea-
7 tre or combat zone of operations, as documented by the award of a United
8 States campaign ribbon or service medal, or the armed forces expedition-
9 ary medal, navy expeditionary medal, marine corps expeditionary medal,
10 or global war on terrorism expeditionary medal, and who is one hundred
11 percent disabled as a result of military service, a one hundred percent
12 exemption from real property taxation. The local maximum exemption
13 allowance adopted by a local law pursuant to paragraph (d) of this
14 subdivision shall not apply such exemptions of one hundred percent disa-
15 bled veterans.

16 § 2. This act shall take effect immediately and shall apply to assess-
17 ment rolls prepared on and after January 1, 2017.

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

LBD02552-01-7