

STATE OF NEW YORK

7001

IN SENATE

(Prefiled)

January 3, 2018

Introduced by Sen. LARKIN -- 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 granting a real property tax exemption to disabled members of the armed forces of the United States

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 3 of section 458 of the real property tax law,
2 as amended by chapter 46 of the laws of 2006, is amended to read as
3 follows:

4 3. In addition to any exemption from taxation on real property which
5 may be allowed to veterans pursuant to the provisions of subdivisions
6 one and two of this section, the primary residence of any seriously
7 disabled veteran or member of the armed forces of the United States, as
8 defined in section thirteen-a of the general construction law who is
9 eligible for pecuniary assistance from the United States government, or
10 who has received pecuniary assistance from the United States government
11 and has applied such assistance toward the acquisition or modification
12 of a suitable housing unit with special fixtures or movable facilities
13 made necessary by the nature of the veteran's or armed forces member's
14 disability, and the necessary land therefor, shall be fully exempt from
15 taxation and special district charges and assessments and special ad
16 valorem levies. The same exemption shall also be allowed on such a hous-
17 ing unit owned by the unremarried surviving spouse of such veteran, or
18 by such veteran or armed forces member and spouse while occupying such
19 premises as a residence. The unremarried surviving spouse of such veter-
20 an may transfer the exemption to any new housing unit to be used as his
21 or her primary residence. If an exemption has already been granted
22 pursuant to the provisions of subdivisions one and two of this section,
23 application for a further exemption as herein provided may be made and
24 action taken thereon in the same manner as set forth in subdivision one
25 of this section.

26 § 2. This act shall take effect immediately.

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

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