STATE OF NEW YORK

3467

2019-2020 Regular Sessions

IN ASSEMBLY

January 29, 2019

Introduced by M. of A. ZEBROWSKI, GALEF, BRABENEC, B. MILLER -- Multi-Sponsored by -- M. of A. BARNWELL -- 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:

Section 1. Subdivision 2 of section 458-a of the real property tax law a mended 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, and who is one hundred percent disa-8 bled as a result of military service, a one hundred percent exemption 9 from real property taxation. The local maximum exemption allowance 10 adopted by a local law pursuant to paragraph (d) of this subdivision 11 shall not apply to such exemptions of one hundred percent disabled 12 veterans.

13 § 2. This act shall take effect immediately and shall apply to assess-14 ment rolls prepared on and after January 1, 2020.

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

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