

# STATE OF NEW YORK

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6839

2019-2020 Regular Sessions

## IN ASSEMBLY

March 21, 2019

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Introduced by M. of A. PHEFFER AMATO -- read once and referred to the  
Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to establishing a  
real property tax exemption for veterans who have a one hundred  
percent service connected disability

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

1 Section 1. Section 458 of the real property tax law is amended by  
2 adding a new subdivision 3-a to read as follows:

3 3-a. Real property owned by a disabled veteran who has a one hundred  
4 percent service connected disability, and his or her spouse, and consti-  
5 tuting the primary residence of such persons shall be deemed fully  
6 exempt from all taxes imposed upon such property by a municipal corpo-  
7 ration.

8 § 2. This act shall take effect immediately, and shall apply to  
9 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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