STATE OF NEW YORK

681

2021-2022 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 6, 2021

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 Assembly, do enact as follows:

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

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

§ 2. This act shall take effect immediately, and shall apply to assessment rolls prepared on and after January 1, 2021.

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

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