STATE OF NEW YORK

1967

2021-2022 Regular Sessions

IN SENATE

January 16, 2021

Introduced by Sen. BROOKS -- 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 any special ad valorem levies or special district charges and assessments for 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 is amended by adding a new paragraph (e) to read as follows:

(e) Notwithstanding the provisions of paragraphs (a), (b) and (c) of this subdivision, a county, city, town, village, school district, fire district or sewer district acting by and through its governing body, may grant to a veteran, or the unmarried surviving spouse of such veteran, who served in a combat theatre or combat zone of operations, up to a one hundred percent exemption from taxation for any special ad valorem levies or special district charges and assessments.

§ 2. This act shall take effect immediately and shall apply to assessment rolls prepared on and after January 1, 2022.

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

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