

# STATE OF NEW YORK

2965--A

2023-2024 Regular Sessions

## IN ASSEMBLY

February 1, 2023

Introduced by M. of A. PHEFFER AMATO, BRABENEC, D. ROSENTHAL, JEAN-PIERRE, McMAHON -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

1 Section 1. Section 458-a of the real property tax law is amended by  
2 adding a new subdivision 11 to read as follows:

3 11. A county, city, town, village or school district may adopt a local  
4 law or resolution to include the primary residence of any seriously  
5 disabled veteran who:

6 (a)(i) was discharged or released therefrom under honorable condi-  
7 tions;

8 (ii) has a qualifying condition, as defined in section one of the  
9 veterans' services law, and has received a discharge other than bad  
10 conduct or dishonorable from such service; or

11 (iii) is a discharged LGBT veteran, as defined in section one of the  
12 veterans' services law, and has received a discharge other than bad  
13 conduct or dishonorable from such service; and

14 (b) (i) is considered to be permanently and totally disabled as a  
15 result of military service;

16 (ii) is rated one hundred percent disabled by the United States  
17 department of veterans affairs;

18 (iii) has been rated by the United States department of veterans  
19 affairs as individually unemployable; and

20 (iv) who is eligible for pecuniary assistance from the United States  
21 government, or has received pecuniary assistance from the United States  
22 government and has applied such assistance toward the acquisition or

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

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1 modification of a suitable housing unit with special features or movable  
2 facilities made necessary by the nature of the veterans' disability and  
3 the necessary law therefor shall be fully exempt from taxation and  
4 special district charges, assessments and special ad valorem levies,  
5 provided that such veteran meets all other requirements of this section.

6 § 2. This act shall take effect immediately and shall apply to assess-  
7 ment rolls prepared on and after January 2, 2024.