

STATE OF NEW YORK

2028--A

Cal. No. 169

2023-2024 Regular Sessions

IN SENATE

January 18, 2023

Introduced by Sens. ADDABBO, ASHBY, HARCKHAM, HELMING, MARTINEZ, MATT-
ERA, O'MARA, PALUMBO, RAMOS, ROLISON, SCARCELLA-SPANTON, STEC, WEBER,
WEIK -- read twice and ordered printed, and when printed to be commit-
ted to the Committee on Veterans, Homeland Security and Military
Affairs -- recommitted to the Committee on Veterans, Homeland Security
and Military Affairs in accordance with Senate Rule 6, sec. 8 --
reported favorably from said committee, ordered to first and second
report, ordered to a third reading, amended and ordered reprinted,
retaining its place in the order of third reading

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:

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

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

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

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

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

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

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

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

LBD04211-03-3

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

3 (iv) who is eligible for pecuniary assistance from the United States
4 government, or has received pecuniary assistance from the United States
5 government and has applied such assistance toward the acquisition or
6 modification of a suitable housing unit with special features or movable
7 facilities made necessary by the nature of the veterans' disability and
8 the necessary law therefor shall be fully exempt from taxation and
9 special district charges, assessments and special ad valorem levies,
10 provided that such veteran meets all other requirements of this section.

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