

# STATE OF NEW YORK

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4609

2023-2024 Regular Sessions

## IN SENATE

February 13, 2023

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Introduced by Sens. LANZA, MATTERA -- read twice and ordered printed,  
and when printed to be committed to the Committee on Veterans, Home-  
land Security and Military Affairs

AN ACT to amend the real property tax law, in relation to real property  
tax exemptions for certain disabled veterans

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

1 Section 1. Subdivision 2 of section 458-a of the real property tax law  
2 is amended by adding a new paragraph (e) to read as follows:

3 (e) Notwithstanding the provisions of paragraphs (a), (b) and (c) of  
4 this subdivision, a county, city, town, village or school district  
5 acting by and through its governing body, may grant to a veteran, or the  
6 unmarried surviving spouse of such veteran, who served in a combat thea-  
7 tre or combat zone of operations, and who is one hundred percent disa-  
8 bled as a result of military service, a one hundred percent exemption  
9 from real property taxation. The local maximum exemption allowance  
10 adopted by a local law pursuant to paragraph (d) of this subdivision  
11 shall not apply to such exemptions of one hundred percent disabled  
12 veterans.

13 § 2. This act shall take effect immediately and shall apply to assess-  
14 ment rolls prepared on and after January 1, 2023.

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

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