# 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:**

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 conditions;**

**(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;**

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

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

§ 2. This act shall take effect immediately and shall apply to assessment rolls prepared on and after January 2, 2024.