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, MATTERA, O'MARA, PALUMBO, RAMOS, ROLISON, SCARCELLA-SPANTON, STEC, WEBER, WEIK -- read twice and ordered printed, and when printed to be committed 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 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;

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

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(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 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.