STATE OF NEW YORK

3199

2025-2026 Regular Sessions

IN ASSEMBLY

January 23, 2025

Introduced by M. of A. SANTABARBARA -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to exemptions available to veterans

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

Section 1. Subparagraph (i) of paragraph (d) of subdivision 2 and subdivision 4 of section 458-a of the real property tax law, subparagraph (i) of paragraph (d) of subdivision 2 as amended by chapter 332 of the laws of 2016, subdivision 4 as amended by chapter 899 of the laws of 1985 and paragraph (b) of subdivision 4 as added by chapter 430 of the laws of 2014, are amended to read as follows:

(i) The exemption from taxation provided by this subdivision shall be applicable to county, city, town, village and school district taxation [~~if the governing body of the school district in which the property is located, or in the case of a city with a population of one million or more, the local legislative body, after public hearings, adopts a resolution, or in the case of a city with a population of one million or more, a local law, providing such exemption, the procedure for such hearing and resolution or local law shall be conducted separately from the procedure for any hearing and local law or resolution conducted pursuant to subparagraph (ii) of this paragraph, paragraph (b) of subdivision four, paragraph (d) of subdivision six and paragraph (b) of subdivision seven of this section~~]. **The cost of providing such exemption from school district taxation shall be borne by the state.**

4. [~~(a)~~] Notwithstanding the foregoing provisions of this section, no later than ninety days before the taxable status date next occurring on or after the thirty-first day of December nineteen hundred eighty-four, the governing board of any county, city, town or village may adopt a local law to provide that no exemption shall be granted pursuant to this section for the purposes of taxes levied for such county, city, town or

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

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village. For the purposes of a county which is not an assessing unit, the taxable status date next occurring on or after December thirty-first, nineteen hundred eighty-four shall mean the first such taxable status date of any city or town within such county upon the assessment roll of which the county levies taxes. A local law adopted pursuant to this paragraph may be repealed by the governing board of the applicable county, city, town or village. Such repeal must occur at least ninety days prior to the taxable status date of such county, city, town or village.

[~~(b) Notwithstanding any other provision of law to the contrary, no later than ninety days before the taxable status date next occurring on or after the thirty-first day of December, two thousand thirteen, the governing body of a school district may repeal a resolution adopted pursuant to subparagraph (i) of paragraph (d) of subdivision two of this section providing the exemption from taxation pursuant to this section for the purposes of taxes levied by such school district. Nothing contained in this paragraph shall be construed to preclude the governing body of a school district from subsequently adopting a resolution granting such exemption pursuant to this section.~~]

§ 2. This act shall take effect immediately and shall apply to assessment rolls prepared on or after January 1, 2026.