STATE OF NEW YORK

5578--A

2025-2026 Regular Sessions

IN ASSEMBLY

February 18, 2025

Introduced by M. of A. HUNTER -- read once and referred to the Committee on Veterans' Affairs -- recommitted to the Committee on Veterans' Affairs in accordance with Assembly Rule 3, sec. 2 -- 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 real property tax exemptions for veterans

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

Section 1. Paragraph (b) of subdivision 2 of section 458-a of the real property tax law, as amended by chapter 473 of the laws of 2004, is amended to read as follows:

(b) In addition to the exemption provided by paragraph (a) of this subdivision, where the veteran served in a combat theatre or combat zone of operations, as documented by **(i) A DD Form 214 (Certificate of Release or Discharge from Active Duty) containing notations of service in a designated combat theatre or combat zone of operations; or (ii)** the award of a United States campaign ribbon or service medal, or the armed forces expeditionary medal, **or a service expeditionary medal such as the** navy expeditionary medal, marine corps expeditionary medal, or **a combat era specific expeditionary medal such as the** global war on terrorism expeditionary medal, **or other combat theater awards established by federal law or executive order, or (iii) receipt of Hostile Fire or Imminent Danger Pay (37 U.S.C. § 301) or federal combat income tax exemption (26 U.S.C. § 112), or (iv) military service records or other documents approved by the commissioner pursuant to subdivision nine of this section indicating service in a designated combat theatre or combat zone of operations,** qualifying residential real property also shall be exempt from taxation to the extent of ten percent of the assessed value of such property; provided, however, that such exemption shall not exceed eight thousand dollars or the product of eight thousand dollars

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

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multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the class ratio, whichever is less.

§ 2. This act shall take effect immediately.