

STATE OF NEW YORK

8316

2025-2026 Regular Sessions

IN ASSEMBLY

May 13, 2025

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

AN ACT to amend the real property tax law, in relation to establishing a supplemental veterans' property tax exemption

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

1 Section 1. The real property tax law is amended by adding a new
2 section 458-d to read as follows:

3 § 458-d. Supplemental veterans' exemption. 1. (a) Real property owned
4 by a veteran residing in any county shall be exempt from taxation to the
5 extent of up to ten percent of the assessed value of such property for
6 city, village, town, part town, special district, school district, fire
7 district or county purposes, exclusive of special assessments, provided
8 that the governing body of a city, village, town, school district, fire
9 district or county, after a public hearing, adopts a local law, ordi-
10 nance or resolution providing therefor.

11 (b) For the purposes of this section, veteran will have the same mean-
12 ing as defined in section four hundred fifty-eight-a of this title.

13 2. Such exemption shall not be granted to a veteran residing in such
14 municipality unless:

15 (a) the property is the primary residence of the applicant; and

16 (b) the property is used exclusively for residential purposes;
17 provided however, that in the event any portion of such property is not
18 used exclusively for the applicant's residence but is used for other
19 purposes, such portion shall be subject to taxation and the remaining
20 portion only shall be entitled to the exemption provided by this
21 section.

22 3. Un-remarried spouses of veterans killed in the line of duty. Any
23 local law or ordinance adopted pursuant to this section may be separate-
24 ly amended, or a local law, ordinance or resolution may be separately
25 adopted to continue an exemption or reinstate a pre-existing exemption

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

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1 claimed under such statutes by a veteran, to such deceased veteran's
2 un-remarried spouse if such member is killed in the line of duty;
3 provided, however, that:

4 (a) such un-remarried spouse is certified by the municipality offering
5 the exemption as an un-remarried spouse of a veteran who was killed in
6 the line of duty; and

7 (b) such deceased veteran had been receiving the exemption prior to
8 such veteran's death.

9 4. Un-remarried spouses of deceased veterans. Any local law or ordi-
10 nance adopted pursuant to this section may be separately amended, or a
11 local law, ordinance or resolution may be separately adopted to continue
12 an exemption or reinstate a pre-existing exemption to an un-remarried
13 spouse of a deceased veteran; provided, however, that:

14 (a) such un-remarried spouse is certified by the municipality offering
15 the exemption as an un-remarried spouse of a veteran who is deceased;
16 and

17 (b) such deceased veteran and un-remarried spouse had been receiving
18 the exemption for such property prior to the death of such veteran.

19 5. Application for such exemption shall be filed with the assessor or
20 other agency, department or office designated by the municipality,
21 school district and/or fire district offering such exemption on or
22 before the taxable status date on a form as prescribed by the commis-
23 sioner.

24 6. No applicant who is a veteran who by reason of such status is
25 receiving any benefit under the provisions of this article on the effec-
26 tive date of this section shall suffer any diminution of such benefit
27 because of the provisions of this section.

28 7. A veteran who receives an exemption under section four hundred
29 fifty-eight, four hundred fifty-eight-a, or four hundred fifty-eight-b
30 of this title shall not be eligible to receive the exemption under this
31 section.

32 § 2. This act shall take effect immediately.