

STATE OF NEW YORK

10839

IN ASSEMBLY

April 1, 2026

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

AN ACT to amend the real property tax law, in relation to exempting certain disabled veterans from real property taxation

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

1 Section 1. Subdivision 11 of section 458-a of the real property tax
2 law, as amended by chapter 77 of the laws of 2026, is amended to read as
3 follows:

4 11. (a) In addition to any other exemption from taxation on real prop-
5 erty which may be allowed to veterans pursuant to the provisions of this
6 chapter, including subdivision three of section four hundred fifty-eight
7 of this title, the primary residence of any [~~seriously~~] disabled veteran
8 [~~who~~] shall be fully exempt from taxation, special district charges, and
9 assessments and special ad valorem levies, provided that such veteran
10 meets all other requirements of this section, where such veteran:

11 [~~(a)(i)~~] (i) (1) was discharged or released therefrom under honorable
12 conditions;

13 [~~(ii)~~] (2) has a qualifying condition, as defined in section one of
14 the veterans' services law, and has received a discharge other than bad
15 conduct or dishonorable from such service; or

16 [~~(iii)~~] (3) is a discharged LGBT veteran, as defined in section one of
17 the veterans' services law, and has received a discharge other than bad
18 conduct or dishonorable from such service; and

19 [~~(b) (i) is considered to be permanently and totally disabled as a~~
20 ~~result of military service;~~]

21 (ii) is rated [~~one hundred percent~~] disabled by the United States
22 department of veterans affairs[~~,~~

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

25 ~~(iv) who is eligible for pecuniary assistance from the United States~~
26 ~~government, or has received pecuniary assistance from the United States~~
27 ~~government and has applied such assistance toward the acquisition or~~
28 ~~modification of a suitable housing unit with special features or movable~~

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

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1 ~~facilities made necessary by the nature of the veterans' disability, and~~
2 ~~the necessary land therefor shall be fully exempt from taxation and~~
3 ~~special district charges, assessments and special ad valorem levies,~~
4 ~~provided that such veteran meets all other requirements of this~~
5 ~~section].~~

6 (b) In no case shall the taxable assessed value of the property of a
7 qualifying veteran be reduced below zero. Nothing contained herein shall
8 be construed to require or authorize the discontinuance of any exemption
9 granted pursuant to subdivision three of section four hundred fifty-
10 eight of this title.

11 § 2. This act shall take effect immediately.