

# 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:

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

4 (b) In addition to the exemption provided by paragraph (a) of this  
5 subdivision, where the veteran served in a combat theatre or combat zone  
6 of operations, as documented by (i) A DD Form 214 (Certificate of  
7 Release or Discharge from Active Duty) containing notations of service  
8 in a designated combat theatre or combat zone of operations; or (ii) the  
9 award of a United States campaign ribbon or service medal, or the armed  
10 forces expeditionary medal, or a service expeditionary medal such as the  
11 navy expeditionary medal, marine corps expeditionary medal, or a combat  
12 era specific expeditionary medal such as the global war on terrorism  
13 expeditionary medal, or other combat theater awards established by  
14 federal law or executive order, or (iii) receipt of Hostile Fire or  
15 Imminent Danger Pay (37 U.S.C. § 301) or federal combat income tax  
16 exemption (26 U.S.C. § 112), or (iv) military service records or other  
17 documents approved by the commissioner pursuant to subdivision nine of  
18 this section indicating service in a designated combat theatre or combat  
19 zone of operations, qualifying residential real property also shall be  
20 exempt from taxation to the extent of ten percent of the assessed value  
21 of such property; provided, however, that such exemption shall not  
22 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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1 multiplied by the latest state equalization rate for the assessing unit,  
2 or in the case of a special assessing unit, the class ratio, whichever  
3 is less.

4 § 2. This act shall take effect immediately.