STATE OF NEW YORK

74--A

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. PHEFFER AMATO, JONES, HUNTER, WOERNER, McMAHON, CONRAD, HYNDMAN, LUPARDO, STERN, WEPRIN, LUNSFORD, LAVINE, BURDICK, DAVILA, MEEKS, EACHUS, RAGA, BARRETT, KAY, HEVESI, P. CARROLL, BRONSON, SAYEGH, KASSAY, SCHIAVONI, McDONALD, BRAUNSTEIN, GRIFFIN, BERGER, BENEDETTO, SEAWRIGHT, ANDERSON, BURROUGHS, O'PHARROW -- read once and referred to the Committee on Real Property Taxation -- reported and referred to the Committee on Ways and Means -- 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 establishing a real property tax exemption for veterans who have a one hundred percent service connected disability

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

Section 1. Section 458-a of the real property tax law is amended by adding a new subdivision 11 to read as follows:

11. A county, city, town, village or school district may adopt a local law or resolution to include the primary residence of any veteran who:

(a) (i) was discharged or released therefrom under honorable conditions;

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

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

(b) (i) is rated one hundred percent disabled by the United States department of veterans affairs or the United States department of defense because of a service connected disability; or

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

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(ii) has been rated by the United States department of veterans affairs as individually unemployable.

(c) The primary residence of a veteran who qualifies under this subdivision shall be fully exempt from taxation and special district charges, assessments and special ad valorem levies, provided that such veteran meets all other requirements of this section.

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