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:

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

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

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

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

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

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

3. Un-remarried spouses of veterans killed in the line of duty. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately 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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claimed under such statutes by a veteran, to such deceased veteran's un-remarried spouse if such member is killed in the line of duty; provided, however, that:

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

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

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

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

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

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

6. No applicant who is a veteran who by reason of such status is receiving any benefit under the provisions of this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

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

§ 2. This act shall take effect immediately.