STATE OF NEW YORK

9615

IN ASSEMBLY

January 21, 2026

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

AN ACT to amend the real property tax law, in relation to including special districts in veterans' real property tax exemptions

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

Section 1. Subparagraph (i) of paragraph (d) of subdivision 2 of section 458-a of the real property tax law, as amended by chapter 332 of the laws of 2016, is amended to read as follows:

(i) The exemption from taxation provided by this subdivision shall be applicable to county, city, town, village**, special district,** and school district taxation if the governing body of the school district in which the property is located, or in the case of a city with a population of one million or more, the local legislative body, after public hearings, adopts a resolution, or in the case of a city with a population of one million or more, a local law, providing such exemption, the procedure for such hearing and resolution or local law shall be conducted separately from the procedure for any hearing and local law or resolution conducted pursuant to subparagraph (ii) of this paragraph, paragraph (b) of subdivision four, paragraph (d) of subdivision six and paragraph (b) of subdivision seven of this section.

§ 2. Subparagraph (i) of paragraph (c) of subdivision 2 of section 458-b of the real property tax law, as amended by chapter 253 of the laws of 2016, is amended to read as follows:

(i) The exemption from taxation provided by this subdivision shall be applicable to county, city, town, village, **special district,** and school district taxation.

§ 3. This act shall take effect immediately.

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

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