

STATE OF NEW YORK

1788--A

Cal. No. 223

2025-2026 Regular Sessions

IN SENATE

January 13, 2025

Introduced by Sens. HINCHEY, ADDABBO, ASHBY, HELMING, MURRAY, ROLISON, STEC, TEDISCO -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs -- recommitted to the Committee on Veterans, Homeland Security and Military Affairs in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

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

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

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1 this section indicating service in a designated combat theatre or combat
2 zone of operations, qualifying residential real property also shall be
3 exempt from taxation to the extent of ten percent of the assessed value
4 of such property; provided, however, that such exemption shall not
5 exceed eight thousand dollars or the product of eight thousand dollars
6 multiplied by the latest state equalization rate for the assessing unit,
7 or in the case of a special assessing unit, the class ratio, whichever
8 is less.

9 § 2. This act shall take effect immediately.