STATE OF NEW YORK

8958--A

IN SENATE

January 21, 2026

Introduced by Sens. ASHBY, GRIFFO -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs -- 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 exempting certain disabled veterans from real property taxation

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

Section 1. Subdivision 11 of section 458-a of the real property tax law, as amended by chapter 77 of the laws of 2026, is amended to read as follows:

11. **(a)** In addition to any other exemption from taxation on real property which may be allowed to veterans pursuant to the provisions of this chapter, including subdivision three of section four hundred fifty-eight of this title, the primary residence of any [~~seriously~~] disabled veteran [~~who~~] **shall be fully exempt from taxation, special district charges, and assessments and special ad valorem levies, provided that such veteran meets all other requirements of this section, where such veteran**:

[~~(a)(i)~~] **(i) (1)** was discharged or released therefrom under honorable conditions;

[~~(ii)~~] **(2)** 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)~~] **(3)** 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 considered to be permanently and totally disabled as a result of military service;~~]

(ii) is rated [~~one hundred percent~~] disabled by the United States department of veterans affairs[~~;~~

~~(iii) has been rated by the United States department of veterans affairs as individually unemployable; and~~

~~(iv) who is eligible for pecuniary assistance from the United States government, or has received pecuniary assistance from the United States~~

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

~~government and has applied such assistance toward the acquisition or modification of a suitable housing unit with special features or movable facilities made necessary by the nature of the veterans' disability, and the necessary land therefor 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~~].

(b) In no case shall the taxable assessed value of the property of a qualifying veteran be reduced below zero. Nothing contained herein shall be construed to require or authorize the discontinuance of any exemption granted pursuant to subdivision three of section four hundred fifty-eight of this title.

§ 2. This act shall take effect immediately.