



CITY OF LOCKPORT DEPARTMENT OF ASSESSMENT

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REGARDING NEWLY PASSED LEGISLATION (S.1183) PERTAINING TO VETERAN'S EXEMPTION

The newly passed legislation regarding Disabled Veterans is pending amendment in New York State. New York State is working to mandate this law for all municipalities. Once New York State adopts this law as mandatory for all municipalities, there will be criteria per New York State that will need to be followed in order to qualify.

To qualify, a veteran must meet all the following criteria per New York State:

- Have a qualifying condition under NYS Veterans' Service Law, defined as:
 - Post-Traumatic Stress Disorder (PTSD), **or**
 - Traumatic Brain Injury (TBI), **or**
 - Military Sexual Trauma (MST), **or**
 - Be a discharged LGBT Veteran with an other-than-dishonorable or bad conduct discharge:
AND
- Have a 100% disability rating with Permanent and Total designation from the VA; **AND**
- Have a Total Disability based on Individual Unemployability (TDIU) designation from the VA;
AND
- Qualify for the VA's specially adapted housing grant

Unless **ALL** these requirements are met, the veteran is not eligible for the total exemption.

**THIS IS NOT A BLANKET EXEMPTION FOR ALL VETERANS WITH A
100% DISABILITY RATING.**

Pending amendment to the legislation, this exemption would not take place until the **2027 Final Roll** year (2027-2028 School tax, 2028 City tax, 2028 County tax). We will not have any applications or further information until after **October 2026**.