4506--A

2013-2014 Regular Sessions

I N   S E N A T E

April 5, 2013
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Introduced by Sen. GOLDEN -- read twice and ordered printed, and when
  printed to be committed to the Committee on Veterans, Homeland Securi-
  ty and Military Affairs -- recommitted to the Committee on Veterans,
  Homeland Security and Military Affairs in accordance with Senate Rule
  6, sec. 8 -- 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 an optional
  school tax exemption for certain disabled veterans

  THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1   Section 1. The real property tax law is amended by adding a new
2 section 459-d to read as follows:
3   S 459-D. DISABLED VETERANS; SCHOOL TAX EXEMPTION. 1. AFTER A PUBLIC
4 HEARING A SCHOOL DISTRICT MAY ADOPT A RESOLUTION PROVIDING FOR AN
5 EXEMPTION TO THE EXTENT OF FIFTY PER CENTUM OF THE ASSESSED VALUATION OF
6 RESIDENTIAL REAL PROPERTY, PURSUANT TO THE PROVISIONS OF THIS SECTION.
7 SUCH RESOLUTION MAY PROVIDE A SCHOOL TAX EXEMPTION ON RESIDENTIAL PROP-
8 ERTY OWNED BY A VETERAN WITH AT LEAST A FORTY PERCENT DISABILITY,
9 PROVIDED THAT SUCH VETERAN RESIDES ON THE REAL PROPERTY.
10   2. TO QUALIFY AS A FORTY PERCENT OR MORE DISABLED VETERAN, AN INDIVID-
11 UAL SHALL SUBMIT TO THE ASSESSOR A CERTIFIED STATEMENT FROM THE UNITED
12 STATES DEPARTMENT OF VETERANS' AFFAIRS WHICH STATES THAT THE INDIVIDUAL
13 HAS A PERMANENT SERVICE RELATED PHYSICAL IMPAIRMENT WHICH LIMITS SUCH
14 INDIVIDUAL'S MAJOR LIFE ACTIVITIES BY AT LEAST FORTY PERCENT.
15   3. SUCH EXEMPTION SHALL BE GRANTED ONLY UPON APPLICATION BY THE OWNER
16 OF THE REAL PROPERTY ON A FORM PRESCRIBED AND MADE AVAILABLE BY THE
17 COMMISSIONER.
18   4. FOR PURPOSES OF THIS SECTION, THE TERM "VETERAN" SHALL HAVE THE
19 SAME MEANING AS IN SECTION FOUR HUNDRED FIFTY-EIGHT-A OF THIS ARTICLE.
20   S 2. This act shall take effect June 1, 2015.