

6563

I N   S E N A T E

February 6, 2014

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Introduced by Sen. BALL -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to exempting certain residential real property owned by a totally disabled veteran from real property taxes

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

1     Section 1. The real property tax law is amended by adding a new  
2     section 458-c to read as follows:  
3     S 458-C. EXEMPTION FOR PERMANENTLY TOTALLY DISABLED VETERANS. 1.     AS  
4     USED IN THIS SECTION:  
5     (A) "VETERAN" MEANS A PERSON WHO SERVED ON ACTIVE DUTY IN THE ARMED  
6     FORCES OF THE UNITED STATES, AND WAS DISCHARGED OR RELEASED THEREFROM  
7     UNDER HONORABLE CONDITIONS.  
8     (B) "SERVICE CONNECTED" MEANS, WITH RESPECT TO DISABILITY, THAT SUCH  
9     DISABILITY WAS INCURRED OR AGGRAVATED IN THE LINE OF DUTY WHILE ON  
10    ACTIVE DUTY IN THE ARMED FORCES OF THE UNITED STATES.  
11    (C) "PERMANENTLY TOTALLY DISABLED" MEANS THAT THE UNITED STATES  
12    DEPARTMENT OF VETERANS AFFAIRS OR THE BRANCH OF THE ARMED SERVICES FROM  
13    WHICH A VETERAN WAS DISCHARGED OR RELEASED HAS RATED THE VETERAN'S  
14    SERVICE CONNECTED DISABILITY AT ONE HUNDRED PERCENT OR HAS RATED THE  
15    DISABILITY COMPENSATION PAYABLE TO A VETERAN AT ONE HUNDRED PERCENT BY  
16    REASON OF BEING ABLE TO SECURE OR FOLLOW A SUBSTANTIALLY GAINFUL EMPLOY-  
17    MENT. THE PERMANENT LOSS OR LOSS OF USE OF BOTH HANDS, OF BOTH FEET, OF  
18    ONE HAND AND ONE FOOT, OF THE SIGHT OF BOTH EYES, OR BECOMING PERMANENT-  
19    LY HELPLESS OR BEDRIDDEN ARE CONSIDERED PERMANENT TOTAL DISABILITIES.  
20    BEING BLIND IN BOTH EYES MEANS HAVING A VISUAL ACUITY OF 5/200 OR LESS,  
21    OR CONCENTRIC CONTRACTION OF THE VISUAL FIELD TO FIVE DEGREES OR LESS.  
22    LOSING THE USE OF A HAND OR FOOT MEANS THAT THE HAND OR FOOT HAS BEEN  
23    AMPUTATED OR ITS USE HAS BEEN LOST BY REASON OF ANKYLOSIS, PROGRESSIVE  
24    MUSCULAR DYSTROPHIES OR PARALYSIS.

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

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1 (D) "QUALIFIED OWNER" MEANS A VETERAN WHO IS PERMANENTLY TOTALLY DISA-  
2 BLED WITH A SERVICE CONNECTED DISABILITY, AS CERTIFIED BY THE GOVERNMENT  
3 OF THE UNITED STATES.

4 (E) "QUALIFIED RESIDENTIAL REAL PROPERTY" MEANS REAL PROPERTY OWNED BY  
5 A QUALIFIED OWNER, WHICH IS THE PRIMARY RESIDENCE OF SUCH OWNER.

6 2. EACH COUNTY, CITY, TOWN, VILLAGE AND SCHOOL DISTRICT SHALL ADOPT A  
7 LOCAL LAW OR RESOLUTION TO PROVIDE THAT QUALIFIED RESIDENTIAL REAL PROP-  
8 ERTY OWNED BY A QUALIFIED OWNER PRIOR TO HIS OR HER DEATH, OR OWNED BY  
9 SUCH QUALIFIED OWNER'S DEPENDENT MOTHER OR FATHER, DEPENDENT CHILDREN  
10 UNDER TWENTY-ONE YEARS OF AGE OR UNREMARIED SURVIVING SPOUSE AFTER THE  
11 QUALIFIED OWNER'S DEATH, SHALL BE EXEMPT FROM TAXATION.

12 3. APPLICATION FOR SUCH EXEMPTION SHALL BE MADE ANNUALLY BY THE OWNER  
13 OF THE QUALIFIED RESIDENTIAL REAL PROPERTY ON FORMS PRESCRIBED BY THE  
14 DEPARTMENT AND FILED IN THE ASSESSOR'S OFFICE ON OR BEFORE THE APPROPRI-  
15 ATE TAXABLE STATUS DATE; PROVIDED THAT PROOF THAT A QUALIFIED OWNER IS  
16 PERMANENTLY TOTALLY DISABLED NEED BE SUBMITTED ONLY IN THE YEAR THE  
17 EXEMPTION IS FIRST SOUGHT.

18 S 2. This act shall take effect on the first of January next succeed-  
19 ing the date on which it shall have become a law; provided that, effec-  
20 tive immediately, any actions necessary to implement the provisions of  
21 this act on its effective date are authorized and directed to be  
22 completed on or before such date.