

3700

2009-2010 Regular Sessions

I N A S S E M B L Y

January 28, 2009

Introduced by M. of A. JOHN -- read once and referred to the Committee on Veterans' Affairs

AN ACT to amend the real property tax law, in relation to establishing an exemption for permanently total disabled veterans

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 TOTAL DISABLED VETERANS. 1. AS
4 USED IN THIS SECTION:

5 (A) "VETERAN" MEANS A PERSON WHO SERVED IN THE ACTIVE MILITARY, NAVAL
6 OR AIR SERVICE DURING A PERIOD OF WAR, OR WHO WAS A RECIPIENT OF THE
7 ARMED FORCES EXPEDITIONARY MEDAL, NAVY EXPEDITIONARY MEDAL, MARINE CORPS
8 EXPEDITIONARY MEDAL, OR GLOBAL WAR ON TERRORISM EXPEDITIONARY MEDAL, AND
9 WHO WAS DISCHARGED OR RELEASED THEREFROM UNDER HONORABLE CONDITIONS.

10 (B) "PERIOD OF WAR" MEANS THE SPANISH-AMERICAN WAR; THE MEXICAN BORDER
11 PERIOD; WORLD WAR I; WORLD WAR II; THE HOSTILITIES, KNOWN AS THE KOREAN
12 WAR, WHICH COMMENCED JUNE TWENTY-SEVENTH, NINETEEN HUNDRED FIFTY AND
13 TERMINATED ON JANUARY THIRTY-FIRST, NINETEEN HUNDRED FIFTY-FIVE; THE
14 HOSTILITIES, KNOWN AS THE VIETNAM WAR, WHICH COMMENCED FEBRUARY TWENTY-
15 EIGHTH, NINETEEN HUNDRED SIXTY-ONE AND TERMINATED ON MAY SEVENTH, NINE-
16 TEEN HUNDRED SEVENTY-FIVE; AND THE HOSTILITIES, KNOWN AS THE PERSIAN
17 GULF CONFLICT, WHICH COMMENCED AUGUST SECOND, NINETEEN HUNDRED NINETY.

18 (C) "SERVICE CONNECTED" MEANS, WITH RESPECT TO DISABILITY OR DEATH,
19 THAT SUCH DISABILITY WAS INCURRED OR AGGRAVATED, OR THAT DEATH RESULTED
20 FROM DISABILITY INCURRED OR AGGRAVATED, IN LINE OF DUTY IN THE ACTIVE
21 MILITARY, NAVAL OR AIR SERVICE.

22 (D) "PERMANENTLY TOTAL DISABLED" MEANS AN IMPAIRMENT OF MIND OR BODY
23 WHICH IS SUFFICIENT TO RENDER IT IMPOSSIBLE FOR THE AVERAGE PERSON TO BE
24 GAINFULLY EMPLOYED FOR THE DURATION OF THAT PERSON'S LIFE. THE PERMA-
25 NENT LOSS OR LOSS OF USE OF BOTH HANDS, OR OF BOTH FEET, OR OF ONE HAND

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

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1 AND ONE FOOT, OR OF THE SIGHT OF BOTH EYES, OR BECOMING PERMANENTLY
2 HELPLESS OR BEDRIDDEN ARE CONSIDERED PERMANENT TOTAL DISABILITIES.

3 (E) "QUALIFIED OWNER" MEANS A VETERAN WITH A SERVICE-CONNECTED PERMA-
4 NENT TOTAL DISABILITY FOR WHOM A LETTER FROM THE UNITED STATES GOVERN-
5 MENT OR UNITED STATES DEPARTMENT OF VETERANS AFFAIRS OR ITS PREDECESSOR
6 HAS BEEN ISSUED CERTIFYING THAT THE VETERAN HAS A PERMANENT TOTAL DISA-
7 BILITY.

8 (F) "QUALIFIED RESIDENTIAL REAL PROPERTY" MEANS PROPERTY OWNED BY A
9 QUALIFIED OWNER WHICH IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES;
10 PROVIDED, HOWEVER, THAT IN THE EVENT THAT ANY PORTION OF SUCH PROPERTY
11 IS NOT USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES, BUT IS USED FOR OTHER
12 PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND ONLY THE REMAIN-
13 ING PORTION USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES SHALL BE SUBJECT
14 TO THE EXEMPTION PROVIDED BY THIS SECTION. SUCH PROPERTY SHALL BE THE
15 PRIMARY RESIDENCE OF THE PERMANENTLY TOTAL DISABLED VETERAN OR THE UNRE-
16 MARRIED SURVIVING SPOUSE OF THE PERMANENTLY TOTAL DISABLED VETERAN.

17 2. (A) EACH COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A LOCAL LAW TO
18 PROVIDE THAT QUALIFYING RESIDENTIAL REAL PROPERTY SHALL BE EXEMPT FROM
19 TAXATION.

20 (B) THE EXEMPTION FROM TAXATION PROVIDED BY THIS SUBDIVISION SHALL BE
21 APPLICABLE TO COUNTY, CITY, TOWN AND VILLAGE TAXATION, BUT SHALL NOT BE
22 APPLICABLE TO TAXES LEVIED FOR SCHOOL PURPOSES.

23 3. APPLICATION FOR EXEMPTION SHALL BE MADE BY THE OWNER, OR ALL OF THE
24 OWNERS, OF THE PROPERTY ON A FORM PRESCRIBED BY THE STATE BOARD. THE
25 OWNER OR OWNERS SHALL FILE THE COMPLETED FORM ON OR BEFORE THE FIRST
26 APPROPRIATE TAXABLE STATUS DATE. THE OWNER OR OWNERS SHALL NOT BE
27 REQUIRED TO REFILE EVERY YEAR.

28 4. A LOCAL LAW ADOPTED PURSUANT TO THIS SECTION MAY BE REPEALED BY THE
29 GOVERNING BODY OF THE APPLICABLE COUNTY, CITY, TOWN OR VILLAGE. SUCH
30 REPEAL SHALL OCCUR AT LEAST NINETY DAYS PRIOR TO THE TAXABLE STATUS DATE
31 OF SUCH COUNTY, CITY, TOWN OR VILLAGE.

32 S 2. This act shall take effect on the first of January next succeed-
33 ing the date on which it shall have become a law and shall apply to
34 assessment rolls prepared on the basis of taxable status dates occurring
35 on or after such date.