S T A T E   O F   N E W   Y O R K

3700--A

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 -- 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 establishing an exemption for permanently totally disabled veterans

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

Section 1. The real property tax law is amended by adding a new section 458-c to read as follows:

S 458-C. EXEMPTION FOR PERMANENTLY TOTALLY DISABLED VETERANS. 1. AS USED IN THIS SECTION:

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

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

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

(D) "PERMANENTLY TOTALLY DISABLED" MEANS THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS OR THE MILITARY SERVICE FROM WHICH THE VETERAN WAS DISCHARGED HAS RATED THE DISABILITY AT ONE HUNDRED PERCENT OR HAS RATED

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

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THE DISABILITY COMPENSATION AT ONE HUNDRED PERCENT BY REASON OF BEING UNABLE TO SECURE OR FOLLOW A SUBSTANTIALLY GAINFUL EMPLOYMENT. THE PERMANENT LOSS OR LOSS OF USE OF BOTH HANDS, OR OF BOTH FEET, OR OF ONE HAND AND ONE FOOT, OR OF THE SIGHT OF BOTH EYES, OR BECOMING PERMANENTLY HELPLESS OR BEDRIDDEN ARE CONSIDERED PERMANENT TOTAL DISABILITIES.

(E) "QUALIFIED OWNER" MEANS A VETERAN WITH A SERVICE-CONNECTED PERMANENT TOTAL DISABILITY FOR WHOM A LETTER FROM THE UNITED STATES GOVERNMENT OR UNITED STATES DEPARTMENT OF VETERANS AFFAIRS OR ITS PREDECESSOR HAS BEEN ISSUED CERTIFYING THAT THE VETERAN HAS A PERMANENT TOTAL DISABILITY.

(F) "QUALIFIED RESIDENTIAL REAL PROPERTY" MEANS PROPERTY OWNED BY A QUALIFIED OWNER WHICH IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES; PROVIDED, HOWEVER, THAT IN THE EVENT THAT ANY PORTION OF SUCH PROPERTY IS NOT USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES, BUT IS USED FOR OTHER PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND ONLY THE REMAINING PORTION USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES SHALL BE SUBJECT TO THE EXEMPTION PROVIDED BY THIS SECTION. SUCH PROPERTY SHALL BE THE PRIMARY RESIDENCE OF THE PERMANENTLY TOTALLY DISABLED VETERAN OR THE UNREMARRIED SURVIVING SPOUSE OF THE PERMANENTLY TOTALLY DISABLED VETERAN.

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

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

3. APPLICATION FOR EXEMPTION SHALL BE MADE BY THE OWNER, OR ALL OF THE OWNERS, OF THE PROPERTY ON A FORM PRESCRIBED BY THE STATE BOARD. THE OWNER OR OWNERS SHALL FILE THE COMPLETED FORM. THE OWNER OR OWNERS SHALL NOT BE REQUIRED TO REFILE EVERY YEAR.

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