

5790

2009-2010 Regular Sessions

I N A S S E M B L Y

February 20, 2009

Introduced by M. of A. HAYES, BALL, BARRA, FINCH, HAWLEY, RAIA, WALKER
-- Multi-Sponsored by -- M. of A. BACALLES, BARCLAY, BOYLAND, KOLB,
McDONOUGH, MOLINARO, RABBITT, TOWNSEND -- read once and referred to
the Committee on Veterans' Affairs

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, WHO
9 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 STATE BOARD.
18 S 2. This act shall take effect June 1, 2010.

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

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