

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

4908--A

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

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

- 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 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 TOTALLY DISABLED" MEANS THE UNITED STATES DEPARTMENT
23 OF VETERANS AFFAIRS OR THE MILITARY SERVICE FROM WHICH THE VETERAN WAS

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

LBD03860-04-9

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

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

12 (F) "QUALIFIED RESIDENTIAL REAL PROPERTY" MEANS PROPERTY OWNED BY A
13 QUALIFIED OWNER WHICH IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES;
14 PROVIDED, HOWEVER, THAT IN THE EVENT THAT ANY PORTION OF SUCH PROPERTY
15 IS NOT USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES, BUT IS USED FOR OTHER
16 PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND ONLY THE REMAIN-
17 ING PORTION USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES SHALL BE SUBJECT
18 TO THE EXEMPTION PROVIDED BY THIS SECTION. SUCH PROPERTY SHALL BE THE
19 PRIMARY RESIDENCE OF THE PERMANENTLY TOTALLY DISABLED VETERAN OR THE
20 UNREMARIED SURVIVING SPOUSE OF THE PERMANENTLY TOTALLY DISABLED VETER-
21 AN.

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

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

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

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.