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

5067

2011-2012 Regular Sessions

I N A S S E M B L Y

February 11, 2011

Introduced by M. of A. HAYES, CASTELLI, CORWIN, FINCH, HAWLEY, D. MILLER -- Multi-Sponsored by -- M. of A. BARCLAY, BOYLAND, CERETTO, CONTE, JORDAN, KOLB, McDONOUGH, McKEVITT, MOLINARO, RABBITT -- 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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The real property tax law is amended by adding a new section 459-d to read as follows:

S 459-D. DISABLED VETERANS; SCHOOL TAX EXEMPTION. 1. AFTER A PUBLIC HEARING A SCHOOL DISTRICT MAY ADOPT A RESOLUTION PROVIDING FOR AN EXEMPTION TO THE EXTENT OF FIFTY PER CENTUM OF THE ASSESSED VALUATION OF RESIDENTIAL REAL PROPERTY, PURSUANT TO THE PROVISIONS OF THIS SECTION. SUCH RESOLUTION MAY PROVIDE A SCHOOL TAX EXEMPTION ON RESIDENTIAL PROPERTY OWNED BY A VETERAN WITH AT LEAST A FORTY PERCENT DISABILITY, WHO RESIDES ON THE REAL PROPERTY.

2. TO QUALIFY AS A FORTY PERCENT OR MORE DISABLED VETERAN, AN INDIVIDUAL SHALL SUBMIT TO THE ASSESSOR A CERTIFIED STATEMENT FROM THE UNITED STATES DEPARTMENT OF VETERANS' AFFAIRS WHICH STATES THAT THE INDIVIDUAL HAS A PERMANENT SERVICE RELATED PHYSICAL IMPAIRMENT WHICH LIMITS SUCH INDIVIDUAL'S MAJOR LIFE ACTIVITIES BY AT LEAST FORTY PERCENT.

3. SUCH EXEMPTION SHALL BE GRANTED ONLY UPON APPLICATION BY THE OWNER OF THE REAL PROPERTY ON A FORM PRESCRIBED AND MADE AVAILABLE BY THE STATE BOARD.

S 2. This act shall take effect June 1, 2012.

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

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