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

3574--A

2015-2016 Regular Sessions

I N A S S E M B L Y

January 27, 2015

Introduced by M. of A. SKOUFIS, BRABENEC, GOTTFRIED, RAIA, STECK, STIRPE, FINCH, CAHILL, SALADINO, BRAUNSTEIN -- Multi-Sponsored by -- M. of A. KEARNS, MOYA, THIELE -- read once and referred to the Committee on Veterans' Affairs -- recommitted to the Committee on Veterans' Affairs in accordance with Assembly Rule 3, sec. 2 -- 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 granting a real property tax exemption to severely injured members of the armed forces of the United States

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. SEVERELY INJURED SOLDIER EXEMPTION. 1. FOR THE PURPOSES OF THIS SECTION, THE FOLLOWING SHALL HAVE THE FOLLOWING MEANINGS:

(A) "SEVERELY INJURED SOLDIER IN THE ARMED FORCES OF THE UNITED STATES" SHALL MEAN A MALE OR FEMALE SOLDIER, SAILOR OR AIRMAN, WHO HAS A DISABILITY PERMANENT IN NATURE INCURRED OR AGGRAVATED IN THE LINE OF DUTY IN THE ACTIVE MILITARY, NAVAL, OR AIR SERVICE, IS CURRENTLY ON ACTIVE DUTY AND HAS BEEN DECLARED FIT FOR DUTY PURSUANT TO THE APPROPRIATE MILITARY SERVICE MEDICAL BOARD;

(B) "SPECIALLY ADAPTED HOUSING AND SPECIAL HOUSING ADAPTIONS" SHALL MEAN THE FEDERAL PROGRAM PURSUANT TO PUBLIC LAW 110-289 (122 STAT 2858);

(C) "QUALIFYING REAL PROPERTY" SHALL MEAN THE RESIDENTIAL REAL PROPERTY INCLUDING LAND OWNED BY THE SEVERELY INJURED SOLDIER, SAILOR OR AIRMAN.

2. AFTER A PUBLIC HEARING, A COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A LOCAL LAW PROVIDING FOR AN EXEMPTION PURSUANT TO THE PROVISIONS OF THIS SECTION. SUCH LOCAL LAW OR ORDINANCE MAY PROVIDE THE QUALIFYING REAL PROPERTY OWNED BY A PERSON WHO IS A SEVERELY INJURED SOLDIER OF THE

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

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ARMED FORCES OF THE UNITED STATES AND WHO IS ELIGIBLE FOR SPECIALLY ADAPTED HOUSING AND SPECIAL HOUSING ADAPTION PROGRAM AND HAS APPLIED SUCH ASSISTANCE TOWARD THE ACQUISITION OR MODIFICATION OF A SUITABLE HOUSING UNIT WITH SPECIAL FIXTURES OR MOVABLE FACILITIES MADE NECESSARY BY THE NATURE OF THE SEVERELY INJURED SOLDIER'S WOUNDS OR DISABILITY, AND THE NECESSARY LAND TO BE EXEMPT FROM TAXATION AND SPECIAL DISTRICT CHARGES AND ASSESSMENTS AND SPECIAL AD VALOREM LEVELS.

3. THE PROVISIONS OF THIS SECTION SHALL ONLY APPLY TO QUALIFYING REAL PROPERTY WHICH IS THE PRIMARY RESIDENCE OF THE APPLICANT, PROVIDED THAT, IN THE EVENT ANY PORTION OF SUCH REAL PROPERTY IS NOT USED EXCLUSIVELY FOR THE APPLICANT'S PRIMARY RESIDENCE, SUCH PORTION SHALL NOT BE SUBJECT TO THE EXEMPTION GRANTED BY THIS SECTION.

4. APPLICATIONS FOR EXEMPTION MUST BE MADE BY THE OWNER, OR ALL THE OWNERS, OF THE PROPERTY ON A FORM PRESCRIBED BY THE COMMISSIONER. THE OWNER OR OWNERS SHALL FILE THE COMPLETED FORM IN THE ASSESSORS OFFICE ON OR BEFORE THE APPROPRIATE TAXABLE STATUS DATE WITH DOCUMENTATION DETERMINED BY THE COMMISSIONER. THE EXEMPTION SHALL CONTINUE IN FULL FORCE AND EFFECT FOR ALL APPROPRIATE SUBSEQUENT TAX YEARS AND THE OWNER OR OWNERS OF THE PROPERTY SHALL BE REQUIRED TO REFILE EACH YEAR. ANY APPLICANT CONVICTED OF MAKING ANY WILLFUL FALSE STATEMENT IN THE APPLICATION FOR SUCH EXEMPTION SHALL BE SUBJECT TO THE PENALTIES PRESCRIBED IN THE PENAL LAW.

5. NOTWITHSTANDING THE PROVISIONS OF THIS SECTION OR ANY OTHER PROVISION OF LAW, IN A CITY HAVING A POPULATION OF ONE MILLION OR MORE APPLICATIONS FOR THE EXEMPTION AUTHORIZED PURSUANT TO THIS SECTION SHALL BE CONSIDERED TIMELY FILED IF THEY ARE FILED ON OR BEFORE THE FIFTEENTH DAY OF MARCH OF THE APPROPRIATE 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.