§ 458-c. Improvements to property of severely injured members of the armed forces of the United States. 1. For the purpose of this section, "member of the armed forces of the United States" shall mean a person who served in the army, navy, air force, marines, coast guard or a reserve command.

2. Real property altered, installed or improved for the purposes of removal of architectural barriers that challenge the mobility of a severely injured member of the armed forces of the United States who has a service-connected disability due to combat and found fit to serve by the physical evaluation board of such service member's branch of service, in existing property used solely for residential purposes shall be exempt from taxation and special ad valorem levies as hereinafter provided. After a public hearing, the governing board of a county, city, town or village may adopt a local law and a school district may adopt a resolution to grant the exemption authorized pursuant to this section. A copy of such local law or resolution shall be filed with the commissioner and the assessor of such county, city, town or village who prepares the assessment roll on which the taxes of such county, city, town, village or school district are levied.

3. (a) Improvements to such real property shall be exempt pursuant to the following exemption schedule:

Year of Exemption	Percentage of Exemption
1	50
2	45
3	40
4	35
5	30
6	25
7	20
8	15
9	10
10	5

(b) No exemption shall be granted for alterations, installations, or improvements unless such alterations, installations, or improvements were commenced after the date of the severely injured member of the

armed forces' disability due to combat and subsequent to the effective date of the local law or resolution adopted pursuant to subdivision two of this section. Notwithstanding the foregoing provision, if such alterations, installations or improvements were commenced prior to the effective date of the local law or resolution adopted pursuant to subdivision two of this section, such alternations, installations or improvements may receive an exemption pursuant to the exemption schedule of this section for the remainder of the authorized period of exemption as if such alterations, installations or improvements, had been commenced on or after such effective date; provided, however, the property shall not be eligible for refunds of property taxes or special ad valorem levies paid prior to the effective date of the local law or resolution.

4. For the purpose of this section, the terms alteration, installation and improvement shall not include ordinary maintenance and repair.

5. (a) The provisions of this section shall only apply to the 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.

(b) The exemption from taxation provided by this section shall be applicable to county, city, town, village, and school district taxation.

(c) If a severely injured member of the United States armed forces receives the exemption under sections four hundred fifty-eight, four hundred fifty-eight-a, four hundred fifty-eight-b, four hundred fifty-nine or four hundred fifty-nine-c of this title, the severely injured member of the armed forces of the United States shall not be eligible under this section.

6. (a) Applications for the exemption allowable under this section shall be made by the owner, or all other owners, of the property on a form prescribed by the commissioner. The owner or owners shall file the completed form in the assessor's office of the county, city, town or village having the power to assess property for taxation on or before the appropriate taxable status date of such county, city, town or

village, with the following documentation:

(i) a copy of the applicant's military ID card;

(ii) a copy of the applicant's current military orders;

(iii) a statement from the applicant's commander or superior addressing the applicant's physical capabilities;

(iv) a letter or letters from the applicant's treating physician or physicians addressing the applicant's physical capabilities and need for the alterations, installations or improvements of the applicant's primary residence;

(v) copy of the after action report which describes the events that resulted in the disability; and

(vi) any other evidence determined to be necessary by the commissioner.

(b) Any applicant convicted of making a false statement on the application or submitted evidence for such exemption shall be subject to the penalties prescribed in article one hundred seventy-five of the penal law.

(c) Notwithstanding the provisions of this section or any other provisions 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 on or before the fifteenth day of March of the appropriate tax years.

7. If satisfied that the applicant is entitled to an exemption pursuant to this section, the assessor shall approve the application and such building shall thereafter be exempt from taxation and special ad valorem levies as herein provided commencing with the assessment roll prepared on the basis of the taxable status date referred to in subdivision three of this section. The assessed value of any exemption granted pursuant to this section shall be entered by the assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

8. A county, city, town or village may by local law, or in a school district may by resolution:

(a) reduce the per centum of the exemption otherwise allowed pursuant to this section; and

(b) limit eligibility for the exemption to those forms of alterations, installations, or improvements as are prescribed in such local law or resolution.