

Testimony of Loree Sutton, MD, Brigadier General, U.S. Army (Ret.)
Commissioner for the New York City Department of Veterans' Services (DVS)

Joint Hearing on Intro. 1304

New York City Council Committee on Finance & Committee on Veterans

Committee Room, City Hall

1 pm, December 8th, 2016

Good afternoon, Chair Ferreras-Copeland, Chair Ulrich, Minority Leader Matteo and members of the Committee on Finance and the Committee on Veterans. My name is Loree Sutton and I am honored to serve as Commissioner for the New York City Department of Veterans' Services (DVS). Thank you for the opportunity to meet and hear our testimony on Intro. 1304, which if passed would extend the current Alternative Exemption for Veterans to the portion of real property taxes that are paid for school taxation in New York City. I am joined today by several colleagues from the Department of Finance, including Deputy Commissioner of the Property Division Timothy Sheares.

Before I begin, I would like to take a moment to describe the tremendous strides that the City of New York has made over the past year to better serve our veterans community.

These efforts include engaging with veterans and families from all generations, from those whose service in uniform ended decades ago to those who have recently transitioned or are currently preparing to do so. Appointed by Mayor de Blasio and Speaker Mark-Viverito, the Veteran Advisory Board (VAB) was strategically selected to sustain a diverse range of service backgrounds, community engagement interests, and professional expertise to help facilitate dialogue with the New York City veterans' community. We are also the first city in the nation to honor the service of our veterans by adding a Veteran Designator to our municipal ID card program (IDNYC), thereby facilitating enhanced access to services and benefits specifically for veteran New Yorkers.

Most dramatically, New York City has transitioned the Mayor's Office of Veterans Affairs into a full citywide agency specifically devoted to the well-being and support of veterans and their families, now known as the New York City Department of Veterans Services. Since the passage of historic legislation by the New York City Council and the subsequent signing of Local Law 113 by Mayor de Blasio nearly one year ago, the Department of Veterans' Services has grown in vision, scope and capacity as we build the strongest foundation possible for connecting veterans and their families with high quality services across a variety of needs and strengthening their capacity for and commitment to continued service within our city.

As the first new agency in The City of New York in over 15 years, DVS has diligently worked to onboard a talented and diverse group of professionals to match resources with veteran needs. Since April 2016, we have grown this Agency to 26 people and are well on our way to hiring the additional professionals who will bring us to a total of 35 DVS staff members. In addition to our Deputy Commissioner Jeffrey Roth, who brings a wealth of City experience, we have on-boarded the leadership of all three lines of action: Assistant Commissioner Nicole Branca heads Housing & Support Services, Assistant Commissioner Jamal Othman leads efforts on Education,

Employment and Entrepreneurship (or E3), and Assistant Commissioner Darlene Brown-Williams, PhD takes the helm of Integrative Health and Community Resilience. We have also hired our Chief Information Officer Venkat Motupalli, Senior Advisor of Communications and press secretary Alexis Wichowski; Senior Advisor of Public and Private Partnerships Jason Mangone, Director of Intergovernmental and External Affairs Eric C. Henry, and our new Director of Administration Jason Parker.

Designing, staffing and leading a 'start-up' agency within NYC government is an enormous privilege which Team DVS takes seriously to ensure that our efforts deserve the confidence and trust placed in us by so many. The process of building our team and creating an organizational culture rooted in the value of service to others is well underway and constitutes an ongoing leadership imperative at all levels, particularly as we align our key priorities within a strategic planning framework that will guide and shape our actions going forward.

Core to DVS is the belief that veterans and their families are our City's leading natural renewable resource, and their strength and demonstrated commitment to public service will help New York City thrive. Veterans consistently tell our agency that navigating services is one of the biggest challenges in accessing services. So at DVS, we take the trial and error out of navigation. We work with veterans one-on-one to help them figure out what benefits they might be eligible for and how to get access to services.

We do this in a variety of different ways:

- Improving access to veteran benefits by placing Community Outreach Specialists to serve as a direct link between the community in each borough and DVS by providing the human element of one-on-one support. Community Outreach Specialists are trained to connect veterans and their families to trusted resources available to them from the City, State, and Federal governments. Deployed to the five boroughs, our Specialists are creating a citywide presence, and taking information on programs and services to veterans in their community through collaborative partnership with host sites. Thus far we have embedded outreach specialists in The Bronx, Queens and Staten Island, and are identifying sites for Manhattan and Brooklyn.
- Working with the First Lady's mental health initiative, ThriveNYC, to erode stigma, foster engagement, and connect individuals to professional services. Our CoreFour integrative health model aims to address the full impact of war mind, body and spirit for our veterans and their families by applying a peer-based community approach that increases engagement and lowers stigma and cost. This work includes working with service providers and trained peer interventionists to integrate education, culture & the arts with holistic services and clinical care for veterans and their families. We also conduct city-wide outreach and family engagement to better connect veterans and family members with a comprehensive range of resources, specifically tailored to their needs and strengths.
- Executing DVS' strategy for recruiting and connecting Veterans and their Families to City Careers, Services and Resources through a phased action plan aimed at upgrading the DVS website for direct access to City job opportunities, collaborating with DCAS City-wide Recruitment/WorkForce 1 and the public/private sectors to identify HR best practices, standardizing City-wide intake forms to foster self-identification of veterans & families, and exploring ways to engage with the veteran business community to enhance business and procurement opportunities for veteran business owners and entrepreneurs.

- Launching VetConnectNYC, a digital platform/portal and coordinated service network connecting veterans and their families with comprehensive referrals, counseling, and benefit support, across a growing constellation of service providers. Currently, we are solidifying the final contract for a negotiated acquisition in the coming months.
- We anticipate continued progress building upon the pioneering work led by the Mayor's Office on Criminal Justice and its Task Force on Behavioral Health and the Criminal Justice System. A systems lens is essential to fully assess veteran issues, needs and opportunities for improvement in all phases of the criminal justice system, including coordinated access to housing, employment, legal and health services upon community reentry and, whenever possible, to maximize the positive impact of the NYC Veteran Treatment Courts now operating in each borough.
- Collaborating with the Mayor's Fund to Advance New York to establish and maintain
  strategic partnerships with private entities, non-profit organizations and foundations to
  generate support and foster bold investment designed to: plug gaps in service; test, pilot, and
  scale innovative new programs; and leverage the flexibility of the private sector to support
  our public initiatives—all aimed at empowering NYC veterans and families of all
  generations.
- Expanding the interactive universe of veterans connecting with DVS by developing and implementing a digital trans-media plan. Over the past few months we have set social media targets for maximal awareness, engagement, and activity. We engage strategic media outlets to amplify DVS' key messages and activities, as well as those pertinent to our constituent veterans.
- Continuing DVS collaboration with the Mayor's Office of Special Projects and Community Events, the Mayor's Office of Citywide Event Coordination, and Management & Veteran Service Organization partners to assist and organize major veterans' commemorative ceremonies and special events that honor service.

Although DVS officially opened for business this year and, as I have described, is currently ramping up to reach our full operational capacity by July 2017, we are proud of our accomplishments to date – and look forward to a robust future dedicated to improving the lives of NYC veterans and their families.

With respect to today's hearing, I especially would like to highlight the work we are doing in regards to housing, not only because it is germane to this continuing discussion, but also because it represents a cornerstone of our work. In addition to our advocacy for veterans in health and education, the Department has been dedicated to effectively ending veteran homelessness in New York City. We do this through developing systems and applying resources to ensure that all veterans who become homeless are rapidly rehoused in permanent, affordable housing with the services they have earned and deserve.

In fact, in December of 2015, the federal government certified that the City of New York ended chronic veteran homelessness. This means that the veterans who were living with a disability and had been homeless for the longest period of time were housed. We have led the nation in its response to homelessness by connecting 1600 homeless veterans with permanent, affordable housing this past year alone. Most recently, DVS and the Department of Housing Preservation and Development (HPD) worked together to require landlords to take the basic allowance for housing integrated in the GI Bill as a source of income for rent for student veterans. In addition,

we have partnered with the Department of Finance to help freeze the rents of veterans with service-connected disabilities.

DVS will continue to work with its City, state, federal and community partners, focusing on:

- . Meeting "Functional Zero": ending homelessness for veterans currently in shelter and developing a rapid rehousing system for housing new veterans within 90 days of entry.
- . Mitigating recidivism by bolstering 'aftercare' services through a dedicated coordinator who drives assessment priorities and fully leverages the vital veteran peer coordinator role. This coordinator, Angela Guyton-Cyril, is now on board and already making a real difference.
- Leading efforts to systematize the assessment and housing placement of homeless veterans across systems and resources and scale this system to benefit all homeless New Yorkers.

Regarding the current status of veterans' exemptions, The City of New York maintains the Alternative Exemption for Veterans program to qualifying veterans, the spouse or un-remarried widow/widower of a veteran, or a Gold Star parent (the parent of a child who died in line of duty). The veteran must have served in the United States Armed Forces during World War I (April 6, 1917- November 11, 1918), World War II (December 7, 1941 - December 31, 1946), the Korean War (June 27, 1950-January 31, 1955), the Vietnam War (February 28, 1961-May 7, 1975) or the Persian Gulf Conflict (includes the Afghanistan and Iraq Conflicts, beginning August 2, 1990- Present).

The property must be the primary residence of the owner who qualifies for the Veteran Exemption, and the applicant must submit a copy of the DD-214 or separation papers for each veteran. The percentage assessed value reduction a veteran may qualify for varies by eligibility requirements, with those who have served during a specified conflict period seeing a 15% reduction, those who served in a combat zone seeing an additional 10%, and those who are disabled having the assessed value multiplied by 50% of the veteran's disability rating.

Intro. 1304, if passed, would extend the current Alternative Exemption for Veterans to the portion of real property taxes that are paid for school taxation in New York City. The City of New York acknowledges the potential benefits that such a tax exemption would offer to many in the veterans' community. Matching veterans and their families with timely and relevant benefits is central to our DVS mission, extending to its original incarnation as the Mayor's Office of Veterans Affairs (MOVA). Thus, we applaud Minority Leader Matteo and the City Council for exploring additional valuable benefits.

This City Council and the Mayor have shown that DVS is not alone in our efforts to add value to veterans' lives. Any decision as to whether the City should opt in to this program should be made as part of the budget discussions between this Council, the Mayor, and relevant stakeholders for the upcoming fiscal year.

Working together and engaging in the budget process over the next few months, we are excited that the strengths and needs of veterans will be a topic of serious consideration as we conduct our due diligence in determining the eventual outcome.

Thank you again for this opportunity to meet with you today. At this time, my colleagues from the Department of Finance and I would be happy to answer any questions you may have.

#### The United Staten Island Veterans Organization, Inc.













### James A. Haynes III Chief Executive Officer 198 Justin Avenue • Staten Island, NY 10306

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**BEFORE** 

**NEW YORK CITY COUNCIL** 

**COMMITTEE ON FINANCE** 

**AND** 

COMMITTEE ON VETERANS

COMMITTEE ROOM CITY HALL NEW YORK, NEW YORK

December 8, 2016

Honorable Chairpersons, distinguished members of the Committee on Finance and Committee on Veterans, we appreciate this opportunity to give our complete support for Intro. 1304 at today's hearing.

My name is Lee Covino, and I am a board officer of The United Staten Island Veterans Organization, Inc. (USIVO), an umbrella organization comprised of representatives from the majority of veteran's organizations operating on Staten Island. While USIVO's primary mission is to sponsor the Borough's annual Memorial Day Parade, our group also participates in other charitable veterans causes and is involved with advocacy issues affecting our veterans throughout the year.

Today, we wish to concentrate on one issue only: <u>The urgent need to eliminate the onerous school tax from the Veterans Property Tax Exemption</u>.

According to the NYC Veterans Alliance, the school tax rate included in the veterans property tax exemption calculations has ballooned by more than 60% since 2003. The current FY 17 school tax rate for veterans stands at 11.5%. As the school tax continues to rise to unaffordable levels, the veterans property tax exemption is reduced proportionally on an annual basis.

It is our opinion that a sizable portion of veterans receiving the property tax exemption within the five Boroughs are over the age of 65 years and on fixed incomes. There are also disabled veterans and widows who may fall into this category and may be under 65 years of age. The ever increasing school tax represents an undue burden to those on fixed incomes who have not seen adequate cost of living increases in their benefits over the years.

Unlike the state's Enhanced STAR Exemption which gives eligible homeowners additional property tax relief at 65 years of age, elderly veterans receiving the Veterans Property Tax Exemption receive no such assistance on the city level. The law as currently written only guarantees that the school tax will continue to soar annually, while the tax exemption shrinks proportionally.

The state in its wisdom has passed a law to rectify this problem and more recently, passed a law to allow the City of New York to opt-in to the legislation removing the school tax from the Veterans Tax Exemption. It is now time for our City Council and our Mayor to say "Thank you for serving" in a meaningful way which puts more food on the table for those who have answered our Nation's call.

With Veterans Day in the rear-view mirror, it is time for our City to follow the VFW's motto: "Honor the Dead by Helping the Living." We urge the City Council and the Mayor to help us accomplish this objective by passing Intro. 1304 and signing it into law. Thank you.



#### New York City Council Hearing Thursday, December 8, 1:00 p.m.

Testimony RE: Proposed Int. No. 1304-2016- A Local Law to amend the administrative code of the city of New York, in relation to the alternative exemption for veterans.

Good afternoon. My name is Peter Kempner. I am the Director of the Veterans Justice Project (VJP) at Brooklyn Legal Services, a part of Legal Services NYC. Legal Services NYC is the largest provider of free civil legal services in the nation with offices in all five boroughs where we serve over 89,000 New Yorkers annually. The Veterans Justice Project represents low-income veterans, active duty service members and their families who are in need of civil legal services in the areas of housing law, public benefit eligibility, family law and other essential needs. Our attorneys and paralegals answer calls on our city wide legal hotline for veterans and staff multiple legal clinics at VA and other facilities throughout the city. We provide free legal services to well over a thousand of New York City's veterans, active duty service members and their families every year. Thank you for the opportunity to testify on Proposed Int. 1304-2016.

Since 2009, Legal Services NYC has assisted more than 11,000 New York City homeowners facing foreclosure. With community-based foreclosure prevention projects in our Bronx, Brooklyn, Queens and Staten Island offices, our dedicated team of nearly 40 attorneys and advocates provide critical legal services against the rising tide of foreclosure filings in our City's courts. Across the boroughs, Legal Services NYC attorneys represent homeowners in foreclosure as well as in state and federal court litigation challenging predatory lending, abusive mortgage servicing and fair housing and lending violations. We are the largest group of free civil legal services attorneys representing NYC homeowners in court-mandated settlement conferences, we provide legal advice and pro se assistance through court-based clinics, we help clients negotiate loan modifications, and we do policy advocacy on fair lending and real estate finance issues. The LSNYC Foreclosure Prevention Network includes our Brooklyn Program's Foreclosure Prevention Project, founded in 1998 and is a widely recognized leader in consumer protection and fair housing advocacy. Amongst the cases we see are many low income New Yorkers facing foreclosure due to unpaid property taxes. The reduction of property taxes for veterans through the alternative tax exemption for veterans would potentially help reduce the number of veteran homeowners facing tax liens and lessen their tax burden.

Legal Services NYC
40 Worth Street, Suite 606, New York, NY 10013
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Raun J. Rasmussen, Executive Director
Michael D. Young, Board Chair

While the Alternative Veterans Tax Exemption has existed for many years, New York State law has not allowed New York City to enact the exemption. This fall the New York State Legislature and Governor Andrew Cuomo passed legislation that permits the City Council to offer the exemption to New York City's veterans. This exemption is crucially important because it will significantly help low and middle income veteran homeowners in New York City.

A recent study published by the Coalition for Affordable Homes<sup>1</sup> highlights many of the problems faced by homeowners who fall behind on property taxes in New York City. These homeowners are often subject to the City's annual lien sale, a process through which the City sells outstanding tax debts, and the ability to collect them, to private investors. After the sale, the investors can add high interest and fees to the debt, increasing the amount owed by the homeowner. These debts will increase unless the homeowner is able to satisfy the debt or a foreclosure is sought on the lien. Many homeowners believe that they must sell their homes rather than face a tax lien foreclosure. Homeowners who are already struggling financially, especially those on fixed incomes like veterans who receive Service Connected Disability Benefits from the VA, have no hope of paying off these increased debts. The majority of these homeowners live in communities that were greatly affected by the foreclosure crisis. Once on the City's lien sale list, homeowners are often targeted by real estate speculators seeking to take advantage of their financial situation. These speculators purchase homes to flip and sometimes defraud homeowners. Many of these homes also have non-rent-regulated rental units, and the tenants who live in these rental units are likely be displaced if the home changes hands.

Proposed Int. 1304-2016 is narrowly targeted to assist those who have sacrificed the most in service to our nation. Specifically, the exemption will apply to the primary residences of veterans who served during a period of war and will be available to Gold Star Parents. In addition, the exemption can be used by veterans who served in combat and who suffered injuries as result of their service. Giving veterans this important benefit that provides a small reduction in property taxes so they don't lose their homes is the least we can do for those who served and sacrificed their lives for us.

Legal Services NYC thanks the Committee and the Council for holding this important hearing, introducing this important piece of legislation and we look forward to working with you and the administration to ensure that New York City is able to best support our veterans in need.

Peter Kempner Veterans Justice Project Director Brooklyn Legal Services

http://cnycn.org/wp-content/uploads/2014/02/CAH-tax-lien-sale-report-final.pdf



### NYC Veterans Alliance www.nycveteransalliance.org

Testimony by Kristen L. Rouse President & Founding Director NYC Veterans Alliance

Hearing on Int. 1304, Amendment of Alternative Tax Exemption for Veterans

NYC Council Committee on Veterans NYC Council Committee on Finance

December 8, 2016

My name is Kristen Rouse. I am a veteran of the United States Army, I served three tours of duty with the Army in Afghanistan, and I live in Brooklyn. I am testifying on behalf of the more than 220 dues-paying members of the NYC Veterans Alliance.

Affordable housing is a top concern for all New Yorkers, but when we discuss veteran housing in particular—we're often told to stand in line. Yet going back to the veterans who came home from World War II, veteran reintegration and housing have been intimately linked. Veterans returning home to New York City didn't just have the G.I. Bill assurances of an education and guaranteed home loan—they also had more than 11,000 apartments in Peter Cooper Village built specifically for veterans and their families to give them the baseline stability they needed to get back to work and build this city's economy and livelihood as what we now call the Greatest Generation. Yet since that tremendous investment for veterans—and its even greater payoff for New York City and America—our city just hasn't made the same investment in its veterans.

I felt this very personally in my own New York experience—I left an expensive Brooklyn apartment that I'd leased after coming home from my first combat tour, and that I sublet during my second combat tour—and when I came home from my third combat tour in Afghanistan—my only choice was to find another market-rate apartment that was even more expensive than what I was paying before. And when I looked into the feasibility of buying an apartment in my neighborhood, I realized that the VA Home Loan promised to me is functionally unusable in this city. We can call this the price of living in New York—but it also showed me very personally that the city I call home had no interest in welcoming me home from war and getting me back to work to keep this city great. But we can change that. All of us in this room can change that.

Housing is our most basic need in this city. We've finally recognized this enough to create significant solutions for the shameful scourge of veteran homelessness, and our city has made commendable efforts to prioritize homeless veterans for housing. But we can't stop with serving only the most vulnerable of our veterans. The Greatest Generation wouldn't have reached their pinnacle of success without the investment of a grateful nation and a grateful city. We need to invest in every veteran who spent years of their life in military service.

Today's hearing is only about one seemly small change in the overall scheme of veterans housing, but the outcome of this bill will be a crucial statement on whether our city will begin to

truly prioritize housing stability for all veterans—or whether it will maintain the status quo of leaving us on our own to fight our way through life in this city, one bootstrap at a time.

Introduction 1304 proposes to bring needed tax relief to veteran homeowners in NYC by adopting the NYS <u>Real Property Tax Law 458-A</u>, passed in 2013, which includes school tax as part of the Alternative Veterans Exemption for property owners—which is at last possible thanks to recent action in Albany.

NYS law, and corresponding NYC tax policy, has provided tax exemptions for veteran homeowners going back many years, but veterans have never been exempt from paying NYC's school tax, which has increased more than 60% since 2003. Our aging veteran homeowners live on fixed incomes, and these tax increases have unduly strained their quality of life.

Over the summer, my organization held a stakeholder meeting on this important issue, and brought in experts from the NYC Department of Finance as well as veteran homeowners to talk about this situation. In our meeting, we heard from Vietnam veterans in particular—who paid their fair share of taxes during their working and childrearing years—that the increasing burden of school tax is jeopardizing their financial security and making them feel "priced out" of the city they've always called home.

We realize this city has a budget to balance. But we ask all of you to remember that this city's budget has been balanced for decades on the backs of the veterans of our wars in Korea, Vietnam, Panama, Somalia, the Persian Gulf, Bosnia—and more recently Iraq and Afghanistan. The tax break that this law would provide is only a tiny fraction of what our city should have invested in its veterans a lifetime ago. And this would only be one important step in the right direction—because we also need policies that make living in and owning homes in NYC stable—and possible—for veterans of every generation.

We strongly urge you to pass this bill without delay. And we strongly urge you to get to work on making smart investments in all of our veterans—because investing in veterans is not only the right thing to do—investing in us will pay tremendous dividends. On behalf of the NYC Veterans Alliance, I thank you for the opportunity to testify today. Pending your questions, this concludes my testimony.

### STATEMENT OF PAUL H. DIETRICH (Col Ret) Commander Richmond County Veterans of Foreign Wars of the US

#### BEFORE

NEW YORK CITY COUNCIL
COMMITTEE ON FINANCE

AND

**COMMITTEE ON VETERANS** 

COMMITTEE ROOM
CITY HALL
NEW YORK, NEW YORK

December 8, 2016

Honorable Chairpersons, distinguished members of the Committee on Finance and Committee on Veterans, we appreciate this opportunity to give our complete support for Intro. 1304 at today's hearing.

My name is Paul H. Dietrich, and I am the Commander of the Richmond County Council of the Veterans of Foreign Wars of the US. Our organization represents more than six hundred and fifty current combat veterans in Richmond County.

Today, I urge you to pass Intro 1304 and sign it into law as soon as possible to reduce the onerous school tax portion of the Veterans Property tax.

More than 75% of my members are beyond the age of sixty five, most of them on fixed incomes and most living in the homes that they purchased many years ago through their diligence and work ethic. Our organization continues to lose members annually as our older veterans retire and choose to move away to avoid the high costs of living in NYC, partially as a result of the ever increasing school tax. Last year, our organization had to close a Post primarily because of membership exodus from the City. I expect this trend to continue going forwards.

These citizens are in my mind among the BEST possible ones as they were willing to step forwards and place their lives on the line when our country asked them to. They belong to Organizations like the VFW and the American Legion so they can continue to serve the community. We should put in place policies that encourage these citizens to stay and continue their community services through their organizations to anchor and keep our communities vibrant.

One such encouragement could be to put into place the School Tax Veterans exemption. I believe that this conforms with the intent of the original veteran tax exemptions which were put in place to honor the service and the sacrifices of our eligible veterans.

The State in its wisdom has passed a law to rectify this problem and more recently, passed a law to allow the City of New York to opt-in to the legislation removing the school tax from the Veterans Tax Exemption. It is now time for our City Council and our Mayor to say "Thank you for serving" in a meaningful way which puts more food on the table for those who have answered our Nation's call.

Please take action to keep the increasing burden of school tax from jeopardizing the financial security of our veterans and from "pricing our older veterans out" of remaining in the city they have worked to make their home

. Thank you.

Paul H Dietrich Col(Ret) Commander, Richmond County Veterans of Foreign Wars of the United States

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| THE CITY OF NEW YORK  |
|   |
| Appearance Card   |
| I intend to appear and speak on Int. No. 1304 Res. No.                                  |
| in favor 🔲 in opposition  |
| Date:   |
| (PLEASE PRINT)  |
| Name: (PLEASE PRINT)  |
| Name: 18 Cantis Place SI, M 1030)   |
| I represent: United Staten Island Veterans ORG,   |
| 1 represent: United Staten Island Veterans org,<br>Address: 198 Justin Ave SI, My 10306 |
|   |
| THE COUNCIL   |
| THE CITY OF NEW YORK  |
|   |
| Appearance Card   |
| I intend to appear and speak on Int. No Res. No   |
| ☐ in favor ☐ in opposition  |
| Date: 12-7-16   |
| (PLEASE PRINT)  |
| Name: DAVID 1 BROWP   |
| Address: 221-10 JAMARCH And Se 203  |
| I represent: 7/5 / oknowe Aggerala the  |
| Address: 221-10-JAMACA AND STE-203  |
| Please complete this constant of the Samuel   |
| The section of the section of   |
| Please complete this card and return to the Sergeant-at-Arms                            |