

S. 4097

A. 7452

2009-2010 Regular Sessions

S E N A T E - A S S E M B L Y

April 9, 2009

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IN SENATE -- Introduced by Sen. WINNER -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

IN ASSEMBLY -- Introduced by M. of A. BACALLES -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the real property tax exemption for volunteer firefighters and volunteer ambulance workers in certain counties

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Subdivision 1 of section 466-a of the real property tax  
2     law, as amended by chapter 433 of the laws of 2002, is amended to read  
3     as follows:  
4     1. Real property owned by an enrolled member of an incorporated volun-  
5     teer fire company, fire department or incorporated voluntary ambulance  
6     service or such enrolled member and spouse residing in any county having  
7     a population of more than two hundred sixty-one thousand inhabitants but  
8     less than two hundred seventy thousand inhabitants, determined in  
9     accordance with the 1990 federal census, or in any county having a popu-  
10    lation of more than ninety-eight thousand seven hundred inhabitants but  
11    less than ninety-nine thousand inhabitants, as determined [by] IN  
12    ACCORDANCE WITH the [latest] 2000 federal [decennial] census, shall be  
13    exempt from taxation to the extent of ten percent of the assessed value  
14    of such property for city, village, town, part town, special district or  
15    county purposes, exclusive of special assessments, provided that the  
16    governing body of a city, village, town or county, after a public hear-  
17    ing, adopts a local law, ordinance or resolution providing therefor;  
18    provided further, however, that such exemption shall in no event exceed:  
19    (A) three thousand dollars multiplied by the latest state equalization  
20    rate for the assessing unit in which such real property is located IN

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

LBD11009-01-9

1 ANY COUNTY HAVING A POPULATION OF MORE THAN TWO HUNDRED SIXTY-ONE THOU-  
2 SAND INHABITANTS BUT LESS THAN TWO HUNDRED SEVENTY THOUSAND INHABITANTS,  
3 DETERMINED IN ACCORDANCE WITH THE 1990 FEDERAL CENSUS; OR (B) FIVE THOU-  
4 SAND DOLLARS MULTIPLIED BY THE LATEST STATE EQUALIZATION RATE FOR THE  
5 ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS LOCATED IN ANY COUNTY  
6 HAVING A POPULATION OF MORE THAN NINETY-EIGHT THOUSAND SEVEN HUNDRED  
7 INHABITANTS BUT LESS THAN NINETY-NINE THOUSAND INHABITANTS, AS DETER-  
8 MINED IN ACCORDANCE WITH THE 2000 FEDERAL CENSUS.

9 S 2. Paragraph (d) of subdivision 2 of section 466-a of the real prop-  
10 erty tax law, as added by chapter 617 of the laws of 1999, is amended to  
11 read as follows:

12 (d) the applicant has been certified by the authority having jurisdic-  
13 tion for the incorporated volunteer fire company or fire department as  
14 an enrolled member of such incorporated volunteer fire company or fire  
15 department for at least: (I) five years IN ANY COUNTY HAVING A POPU-  
16 LATION OF MORE THAN TWO HUNDRED SIXTY-ONE THOUSAND INHABITANTS BUT LESS  
17 THAN TWO HUNDRED SEVENTY THOUSAND INHABITANTS, DETERMINED, IN ACCORDANCE  
18 WITH THE 1990 FEDERAL CENSUS; OR (II) TWO YEARS IN ANY COUNTY HAVING A  
19 POPULATION OF MORE THAN NINETY-EIGHT THOUSAND SEVEN HUNDRED INHABITANTS  
20 BUT LESS THAN NINETY-NINE THOUSAND INHABITANTS, AS DETERMINED IN ACCORD-  
21 ANCE WITH THE 2000 FEDERAL CENSUS, or the applicant has been certified  
22 by the authority having jurisdiction for the incorporated voluntary  
23 ambulance service as an enrolled member of such incorporated voluntary  
24 ambulance service for at least SUCH five OR TWO years RESPECTIVELY. It  
25 shall be the duty and responsibility of the municipality which adopts a  
26 local law, ordinance or resolution pursuant to this section to determine  
27 the procedure for certification.

28 S 3. This act shall take effect immediately and shall apply to assess-  
29 ment rolls prepared on the basis of taxable status dates occurring on or  
30 after such date.