

2504--A

2011-2012 Regular Sessions

I N   S E N A T E

January 24, 2011

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Introduced by Sen. McDONALD -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- 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 providing a tax exemption on real property owned by members of volunteer fire companies or voluntary ambulance services in certain counties and municipal corporations therein

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

1     Section 1.   The real property tax law is amended by adding a new  
2     section 466-k to read as follows:  
3     S 466-K. VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS;  
4     CERTAIN COUNTIES. 1. REAL PROPERTY OWNED BY AN ENROLLED MEMBER OF AN  
5     INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED  
6     VOLUNTARY AMBULANCE SERVICE OR SUCH ENROLLED MEMBER AND SPOUSE RESIDING  
7     IN ANY COUNTY HAVING A POPULATION OF MORE THAN ONE HUNDRED FIFTY THOU-  
8     SAND BUT LESS THAN ONE HUNDRED FIFTY-FIVE THOUSAND AS DETERMINED IN  
9     ACCORDANCE WITH THE LATEST DECENNIAL CENSUS, SHALL BE EXEMPT FROM TAXA-  
10    TION TO THE EXTENT OF TEN PERCENT OF THE ASSESSED VALUE OF SUCH PROPERTY  
11    FOR CITY, VILLAGE, TOWN, PART TOWN, SCHOOL DISTRICT, SPECIAL DISTRICT,  
12    OR COUNTY PURPOSES, EXCLUSIVE OF SPECIAL ASSESSMENTS, PROVIDED THAT THE  
13    GOVERNING BODY OF A CITY, VILLAGE, TOWN, SCHOOL DISTRICT, OR COUNTY,  
14    AFTER A PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION  
15    PROVIDING THEREFOR, PROVIDED FURTHER, HOWEVER, THAT SUCH EXEMPTION SHALL  
16    IN NO EVENT EXCEED THREE THOUSAND DOLLARS MULTIPLIED BY THE LATEST STATE  
17    EQUALIZATION RATE FOR THE ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS  
18    LOCATED.

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

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1 2. SUCH EXEMPTION SHALL NOT BE GRANTED TO AN ENROLLED MEMBER OF AN  
2 INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED  
3 VOLUNTARY AMBULANCE SERVICE RESIDING IN SUCH COUNTY UNLESS:

4 (A) THE APPLICANT RESIDES IN THE CITY, TOWN, OR VILLAGE WHICH IS  
5 SERVED BY SUCH INCORPORATED VOLUNTEER FIRE COMPANY OR FIRE DEPARTMENT OR  
6 INCORPORATED VOLUNTARY AMBULANCE SERVICE;

7 (B) THE PROPERTY IS THE PRIMARY RESIDENCE OF THE APPLICANT;

8 (C) THE PROPERTY IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES;  
9 PROVIDED HOWEVER, THAT IN THE EVENT ANY PORTION OF SUCH PROPERTY IS NOT  
10 USED EXCLUSIVELY FOR THE APPLICANT'S RESIDENCE BUT IS USED FOR OTHER  
11 PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND THE REMAINING  
12 PORTION ONLY SHALL BE ENTITLED TO THE EXEMPTION PROVIDED BY THIS  
13 SECTION; AND

14 (D) THE APPLICANT HAS BEEN CERTIFIED BY THE AUTHORITY HAVING JURISDIC-  
15 TION FOR THE INCORPORATED VOLUNTEER FIRE COMPANY OR FIRE DEPARTMENT AS  
16 AN ENROLLED MEMBER OF SUCH INCORPORATED VOLUNTEER FIRE COMPANY OR FIRE  
17 DEPARTMENT FOR AT LEAST FIVE YEARS OR THE APPLICANT HAS BEEN CERTIFIED  
18 BY THE AUTHORITY HAVING JURISDICTION FOR THE INCORPORATED VOLUNTARY  
19 AMBULANCE SERVICE AS AN ENROLLED MEMBER OF SUCH INCORPORATED VOLUNTARY  
20 AMBULANCE SERVICE FOR AT LEAST FIVE YEARS. IT SHALL BE THE DUTY AND  
21 RESPONSIBILITY OF THE MUNICIPALITY WHICH ADOPTS A LOCAL LAW, ORDINANCE  
22 OR RESOLUTION PURSUANT TO THIS SECTION TO DETERMINE THE PROCEDURE FOR  
23 CERTIFICATION.

24 3. ANY ENROLLED MEMBER OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE  
25 DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE WHO ACCRUES MORE  
26 THAN TWENTY YEARS OF ACTIVE SERVICE AND IS SO CERTIFIED BY THE AUTHORITY  
27 HAVING JURISDICTION FOR THE INCORPORATED VOLUNTEER FIRE COMPANY, FIRE  
28 DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE, SHALL BE GRANTED  
29 THE TEN PERCENT EXEMPTION AS AUTHORIZED BY THIS SECTION FOR THE REMAIN-  
30 DER OF HIS OR HER LIFE AS LONG AS HIS OR HER PRIMARY RESIDENCE IS  
31 LOCATED WITHIN SUCH COUNTY PROVIDED THAT THE GOVERNING BODY OF A CITY,  
32 VILLAGE, TOWN, SCHOOL DISTRICT, OR COUNTY, AFTER A PUBLIC HEARING,  
33 ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

34 4. APPLICATION FOR SUCH EXEMPTION SHALL BE FILED WITH THE ASSESSOR OR  
35 OTHER AGENCY, DEPARTMENT OR OFFICE DESIGNATED BY THE MUNICIPALITY OFFER-  
36 ING SUCH EXEMPTION ON OR BEFORE THE TAXABLE STATUS DATE ON A FORM AS  
37 PRESCRIBED BY THE COMMISSIONER.

38 5. NO APPLICANT WHO IS A VOLUNTEER FIREFIGHTER OR VOLUNTEER AMBULANCE  
39 WORKER WHO BY REASON OF SUCH STATUS IS RECEIVING ANY BENEFIT UNDER THE  
40 PROVISIONS OF THIS ARTICLE ON THE EFFECTIVE DATE OF THIS SECTION SHALL  
41 SUFFER ANY DIMINUTION OF SUCH BENEFIT BECAUSE OF THE PROVISIONS OF THIS  
42 SECTION.

43 S 2. This act shall take effect on the first of January next succeed-  
44 ing the date on which it shall have become a law and shall apply to  
45 taxable status dates occurring on or after such date.