

STATE OF NEW YORK

5625

2017-2018 Regular Sessions

IN ASSEMBLY

February 14, 2017

Introduced by M. of A. CURRAN, FINCH, RAIA -- Multi-Sponsored by -- M. of A. HAWLEY -- read once and referred to the Committee on Real Property Taxation

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 a certain county

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 § 466-k. Volunteer firefighters and volunteer ambulance workers;
4 certain county. 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 million three hundred
8 thirty-nine thousand inhabitants but less than one million three hundred
9 forty thousand inhabitants, determined in accordance with the latest
10 decennial federal census, shall be exempt from taxation to the extent of
11 ten percent of the assessed value of such property for city, village,
12 town, part town, special district or county purposes, exclusive of
13 special assessments, provided that the governing body of a city,
14 village, town or county, after a public hearing, adopts a local law,
15 ordinance or resolution providing therefor; provided further, however,
16 that such exemption shall in no event exceed three thousand dollars
17 multiplied by the latest state equalization rate for the assessing unit
18 in which such real property is located.

19 2. Such exemption shall not be granted to an enrolled member of an
20 incorporated volunteer fire company, fire department or incorporated
21 voluntary ambulance service residing in such county unless:

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

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1 (a) the applicant resides in the city, town or village which is served
2 by such incorporated volunteer fire company or fire department or incor-
3 porated voluntary ambulance service;

4 (b) the property is the primary residence of the applicant;

5 (c) the property is used exclusively for residential purposes;
6 provided, however, that in the event any portion of such property is not
7 used exclusively for the applicant's residence but is used for other
8 purposes, such portion shall be subject to taxation and the remaining
9 portion only shall be entitled to the exemption provided by this
10 section; and

11 (d) the applicant has been certified by the authority having jurisdic-
12 tion for the incorporated volunteer fire company or fire department as
13 an enrolled member of such incorporated volunteer fire company or fire
14 department for at least five years or the applicant has been certified
15 by the authority having jurisdiction for the incorporated voluntary
16 ambulance service as an enrolled member of such incorporated voluntary
17 ambulance service for at least five years. It shall be the duty and
18 responsibility of the municipality which adopts a local law, ordinance
19 or resolution pursuant to this section to determine the procedure for
20 certification.

21 3. Any enrolled member of an incorporated volunteer fire company, fire
22 department or incorporated voluntary ambulance service who accrues more
23 than twenty years of active service and is so certified by the authority
24 having jurisdiction for the incorporated volunteer fire company, fire
25 department or incorporated voluntary ambulance service, shall be granted
26 the ten percent exemption as authorized by this section for the remain-
27 der of his or her life as long as his or her primary residence is
28 located within such county provided that the governing body of a city,
29 village, town or county, after a public hearing, adopts a local law,
30 ordinance or resolution providing therefor.

31 4. Application for such exemption shall be filed with the assessor or
32 other agency, department or office designated by the municipality offer-
33 ing such exemption on or before the taxable status date on a form as
34 prescribed by the state board.

35 5. No applicant who is a volunteer firefighter or volunteer ambulance
36 worker who by reason of such status is receiving any benefit under the
37 provisions of this article on the effective date of this section shall
38 suffer any diminution of such benefit because of the provisions of this
39 section.

40 § 2. This act shall take effect on the first of January next succeed-
41 ing the date on which it shall have become a law and shall apply to
42 assessment rolls prepared on the basis of taxable status dates occurring
43 on or after such date.