

1613

2009-2010 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 7, 2009

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Introduced by M. of A. ZEBROWSKI, BOYLAND, JAFFEE, EDDINGTON, LAVINE --  
Multi-Sponsored by -- M. of A. HOOPER, TITONE -- read once and  
referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to authorizing a  
certain county to reduce the waiting period for tax exemptions for  
volunteer firefighters and volunteer ambulance workers

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

1     Section 1. Paragraph (d) of subdivision 2 of section 466-a of the real  
2 property tax law, as added by chapter 617 of the laws of 1999, is  
3 amended to read as follows:  
4     (d) the applicant has been certified by the authority having jurisdic-  
5 tion for the incorporated volunteer fire company or fire department as  
6 an enrolled member of such incorporated volunteer fire company or fire  
7 department for at least [five years] TWO YEARS or the applicant has been  
8 certified by the authority having jurisdiction for the incorporated  
9 voluntary ambulance service as an enrolled member of such incorporated  
10 voluntary ambulance service for at least [five years] TWO YEARS. IN THE  
11 EVENT THE APPLICANT FAILS TO SERVE AT SUCH INCORPORATED VOLUNTEER FIRE  
12 COMPANY OR FIRE DEPARTMENT OR AT SUCH INCORPORATED VOLUNTEER AMBULANCE  
13 SERVICE FOR AT LEAST FIVE YEARS, ANY TAX BENEFIT OR EXEMPTION RECEIVED  
14 IN CONJUNCTION WITH SUCH APPLICANT'S SERVICE SHALL BE REPAYED BY SUCH  
15 APPLICANT TO THE MUNICIPALITY THAT GRANTED SUCH BENEFIT OR EXEMPTION. It  
16 shall be the duty and responsibility of the municipality which adopts a  
17 local law, ordinance or resolution pursuant to this section to determine  
18 the procedure for certification.  
19     S 2. This act shall take effect on the first of January next succeed-  
20 ing the date on which it shall have become a law and shall apply to  
21 taxable status dates occurring on and after such date.

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

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