S T A T E O F N E W Y O R K

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

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:

Section 1. Subdivision 1 of section 466-a of the real property tax law, as amended by chapter 433 of the laws of 2002, is amended to read as follows:

1. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in any county having a population of more than two hundred sixty-one thousand inhabitants but less than two hundred seventy thousand inhabitants, determined in accordance with the 1990 federal census, or in any county having a population of more than ninety-eight thousand seven hundred inhabitants but less than ninety-nine thousand inhabitants, as determined [by] IN ACCORDANCE WITH the [latest] 2000 federal [decennial] census, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for city, village, town, part town, special district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor; provided further, however, that such exemption shall in no event exceed: (A) three thousand dollars multiplied by the latest state equalization 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

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

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

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

S 3. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.