STATE OF NEW YORK

3974

2009-2010 Regular Sessions

IN SENATE

April 7, 2009

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

AN ACT to amend the real property tax law, in relation to granting a real property tax exemption to certain police officers, firefighters or volunteer ambulance workers who are totally disabled or to the widows of such persons who are killed in the line of duty

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

Section 1. The real property tax law is amended by adding a new section 467-g to read as follows:

S 467-G. TAX EXEMPTION FOR WIDOWS OF CERTAIN POLICE OFFICERS, FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS. 1. REAL PROPERTY OWNED BY TOTALLY DISABLED PAID OR AUXILIARY POLICE OFFICERS, PAID OR VOLUNTEER FIREFIGHTERS AND PAID OR VOLUNTEER AMBULANCE WORKERS, OR WIDOWS OF ANY SUCH PERSONS KILLED IN THE LINE OF DUTY, AND WHO RESIDE IN THE COMMUNITY IN WHICH THEY WERE VOLUNTEERS OR SO EMPLOYED, SHALL BE EXEMPT FROM TAXATION BY ANY MUNICIPAL CORPORATION IN WHICH SUCH REAL PROPERTY IS LOCATED, PROVIDED THE GOVERNING BODY OF SAID MUNICIPALITY AFTER PUBLIC HEARING ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR. THE EXTENT OF SUCH EXEMPTION SHALL BE DETERMINED BY THE MUNICIPALITY OR MUNICIPAL CORPORATION ADOPTING SUCH LOCAL LAW, ORDINANCE OR RESOLUTION. SAID EXEMPTION SHALL ONLY BE GRANTED IN THE RESIDENCE OF THE DISABLED PERSON OR WIDOW, AND SHALL BE GRANTED FOR AS LONG AS SAID DISABLED PERSON OR WIDOW IS BOTH OWNER AND OCCUPANT.

2. APPLICATION FOR SUCH EXEMPTION MUST BE MADE ANNUALLY BY THE DISABLED PERSON OR WIDOW ON FORMS PRESCRIBED BY THE STATE BOARD TO BE FURNISHED BY THE APPROPRIATE ASSESSING AUTHORITY AND SHALL FURNISH THE INFORMATION AND BE EXECUTED IN THE MANNER REQUIRED AS PRESCRIBED IN SUCH FORMS, AND SHALL BE FILED IN SUCH ASSESSOR'S OFFICE ON OR BEFORE THE APPROPRIATE TAXABLE STATUS DATE.

S 2. This act shall take effect immediately and shall apply to all taxable status dates after January 1, 2011.

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

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