

3999

2009-2010 Regular Sessions

I N S E N A T E

April 7, 2009

Introduced by Sen. MORAHAN -- 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 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:

1 Section 1. The section heading and subdivision 1 of section 466-a of
2 the real property tax law, the section heading as added by chapter 617
3 of the laws of 1999 and subdivision 1 as amended by chapter 433 of the
4 laws of 2002, are amended to read as follows:

5 Volunteer firefighters and volunteer ambulance workers; certain [counties]
6 COUNTY.

7 1. Real property owned by an enrolled member of an incorporated
8 volunteer fire company, fire department or incorporated voluntary ambulance
9 service or such enrolled member and spouse residing in any county
10 [having a population of more than two hundred sixty-one thousand inhabitants
11 but less than two hundred seventy thousand inhabitants, determined
12 in accordance with the 1990 federal census, or in any county]
13 having a population of more than ninety-eight thousand seven hundred
14 inhabitants but less than ninety-nine thousand inhabitants, as determined
15 by the latest federal decennial census, shall be exempt from taxation
16 to the extent of ten percent of the assessed value of such property
17 for city, village, town, part town, special district or county purposes,
18 exclusive of special assessments, provided that the governing body of a
19 city, village, town or county, after a public hearing, adopts a local
20 law, ordinance or resolution providing therefor; provided further,
21 however, that such exemption shall in no event exceed three thousand
22 dollars multiplied by the latest state equalization rate for the assessing
23 unit in which such real property is located.

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

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1 S 2. The real property tax law is amended by adding a new section
2 466-j to read as follows:

3 S 466-J. 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 TWO HUNDRED EIGHTY-FIVE
8 THOUSAND INHABITANTS BUT LESS THAN TWO HUNDRED NINETY THOUSAND INHABIT-
9 ANTS, DETERMINED IN ACCORDANCE WITH THE LATEST FEDERAL CENSUS SHALL BE
10 EXEMPT FROM TAXATION TO THE EXTENT OF TEN PERCENT OF THE ASSESSED VALUE
11 OF SUCH PROPERTY FOR CITY, VILLAGE, TOWN, PART TOWN, SCHOOL DISTRICT,
12 SPECIAL DISTRICT OR COUNTY PURPOSES, EXCLUSIVE OF SPECIAL ASSESSMENTS,
13 PROVIDED THAT THE GOVERNING BODY OF A CITY, TOWN, VILLAGE, SCHOOL
14 DISTRICT OR COUNTY, AFTER A PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDI-
15 NANCE OR RESOLUTION PROVIDING THEREFOR.

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

19 (A) THE APPLICANT RESIDES IN THE CITY, TOWN, VILLAGE, SCHOOL DISTRICT
20 OR COUNTY WHICH IS SERVED BY SUCH INCORPORATED VOLUNTEER FIRE COMPANY OR
21 FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE;

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

23 (C) THE PROPERTY IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES;
24 PROVIDED HOWEVER, THAT IN THE EVENT ANY PORTION OF SUCH PROPERTY IS NOT
25 USED EXCLUSIVELY FOR THE APPLICANT'S RESIDENCE BUT IS USED FOR OTHER
26 PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND THE REMAINING
27 PORTION ONLY SHALL BE ENTITLED TO THE EXEMPTION PROVIDED BY THIS
28 SECTION; AND

29 (D) THE APPLICANT HAS BEEN CERTIFIED BY THE AUTHORITY HAVING JURISDIC-
30 TION FOR THE INCORPORATED VOLUNTEER FIRE COMPANY OR FIRE DEPARTMENT AS
31 AN ENROLLED MEMBER OF SUCH INCORPORATED VOLUNTEER FIRE COMPANY OR FIRE
32 DEPARTMENT FOR AT LEAST FIVE YEARS OR THE APPLICANT HAS BEEN CERTIFIED
33 BY THE AUTHORITY HAVING JURISDICTION FOR THE INCORPORATED VOLUNTARY
34 AMBULANCE SERVICE AS AN ENROLLED MEMBER OF SUCH INCORPORATED VOLUNTARY
35 AMBULANCE SERVICE FOR AT LEAST FIVE YEARS. IT SHALL BE THE DUTY AND
36 RESPONSIBILITY OF THE MUNICIPALITY WHICH ADOPTS A LOCAL LAW, ORDINANCE
37 OR RESOLUTION PURSUANT TO THIS SECTION TO DETERMINE THE PROCEDURE FOR
38 CERTIFICATION.

39 3. ANY ENROLLED MEMBER OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE
40 DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE WHO ACCRUES MORE
41 THAN TWENTY YEARS OF ACTIVE SERVICE AND IS SO CERTIFIED BY THE AUTHORITY
42 HAVING JURISDICTION FOR THE INCORPORATED VOLUNTEER FIRE COMPANY, FIRE
43 DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE, SHALL BE GRANTED
44 THE TEN PERCENT EXEMPTION AS AUTHORIZED BY THIS SECTION FOR THE REMAIN-
45 DER OF HIS OR HER LIFE AS LONG AS HIS OR HER PRIMARY RESIDENCE IS
46 LOCATED WITHIN SUCH A COUNTY PROVIDED THAT THE GOVERNING BODY OF A CITY,
47 VILLAGE, TOWN, SCHOOL DISTRICT OR COUNTY, AFTER A PUBLIC HEARING, ADOPTS
48 A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

49 4. APPLICATION FOR SUCH EXEMPTION SHALL BE FILED WITH THE ASSESSOR OR
50 OTHER AGENCY, DEPARTMENT OR OFFICE DESIGNATED BY THE MUNICIPALITY OFFER-
51 ING SUCH EXEMPTION ON OR BEFORE THE TAXABLE STATUS DATE ON A FORM AS
52 PRESCRIBED BY THE STATE BOARD.

53 5. NO APPLICANT WHO IS A VOLUNTEER FIREFIGHTER OR VOLUNTEER AMBULANCE
54 WORKER WHO BY REASON OF SUCH STATUS IS RECEIVING ANY BENEFIT UNDER THE
55 PROVISIONS OF THIS ARTICLE ON THE EFFECTIVE DATE OF THIS SECTION SHALL

1 SUFFER ANY DIMINUTION OF SUCH BENEFIT BECAUSE OF THE PROVISIONS OF THIS
2 SECTION.

3 S 3. This act shall take effect on the first of January next succeed-
4 ing the date on which it shall have become a law and shall apply to
5 taxable status dates occurring on and after such date.