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

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I N S E N A T E

February 2, 2010

Introduced by Sens. HANNON, LARKIN, 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 establishing a real property tax exemption for enrolled members of auxiliary police organizations

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 466-j to read as follows:

S 466-J. MEMBERS OF AUXILIARY POLICE ORGANIZATIONS. 1. REAL PROPERTY OWNED BY AN ENROLLED MEMBER OF AN AUXILIARY POLICE ORGANIZATION OR SUCH ENROLLED MEMBER AND SPOUSE SHALL BE EXEMPT FROM TAXATION TO THE EXTENT OF TEN PERCENT OF THE ASSESSED VALUE OF SUCH PROPERTY FOR VILLAGE, TOWN, PART TOWN, SPECIAL DISTRICT OR COUNTY PURPOSES, EXCLUSIVE OF SPECIAL ASSESSMENTS, PROVIDED THAT THE GOVERNING BODY OF A 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 THREE THOUSAND DOLLARS MULTIPLIED BY THE LATEST STATE EQUALIZATION RATE FOR THE ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS LOCATED.

2. SUCH EXEMPTION SHALL NOT BE GRANTED TO AN ENROLLED MEMBER OF AN AUXILIARY POLICE ORGANIZATION UNLESS:

(A) THE MEMBER RESIDES IN THE CITY, TOWN OR VILLAGE WHICH IS SERVED BY SUCH ORGANIZATION;

(B) THE PROPERTY IS THE PRIMARY RESIDENCE OF THE MEMBER;

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

(D) THE MEMBER HAS BEEN CERTIFIED BY THE AUTHORITY HAVING JURISDICTION OVER THE AUXILIARY POLICE ORGANIZATION AS AN ENROLLED MEMBER OF SUCH

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

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AUXILIARY POLICE ORGANIZATION FOR AT LEAST FIVE YEARS. 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.

3. ANY ENROLLED MEMBER OF AN AUXILIARY POLICE ORGANIZATION WHO ACCRUES MORE THAN TWENTY YEARS OF ACTIVE SERVICE AND IS SO CERTIFIED BY THE AUTHORITY HAVING JURISDICTION FOR THE AUXILIARY POLICE ORGANIZATION, SHALL BE GRANTED THE TEN PERCENT EXEMPTION AS AUTHORIZED BY THIS SECTION FOR THE REMAINDER OF HIS OR HER LIFE AS LONG AS HIS OR HER PRIMARY RESIDENCE IS LOCATED WITHIN SUCH A COUNTY PROVIDED THAT THE GOVERNING BODY OF A VILLAGE, TOWN OR COUNTY, AFTER A PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

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

5. NO ENROLLED MEMBER OF AN AUXILIARY POLICE ORGANIZATION WHO IS RECEIVING ANY BENEFIT UNDER THE PROVISIONS OF THIS ARTICLE ON THE EFFECTIVE DATE OF THIS SECTION SHALL SUFFER ANY DIMINUTION OF SUCH BENEFIT BECAUSE OF THE PROVISIONS OF THIS SECTION.

S 2. 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.