8475

## IN SENATE

August 23, 2010

- Introduced by Sen. FLANAGAN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules
- AN ACT to amend the real property tax law, in relation to real property tax exemptions 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. Subdivision 4 of section 466-c of the real property tax 2 law, as added by chapter 450 of the laws of 2002, is amended to read as 3 follows:

4 4. Application for such exemption shall be filed with the assessor or 5 other agency, department or office designated by the municipality offering such exemption on or before the taxable status date on a 6 form as 7 prescribed by the state board. ONCE GRANTED, THEREAFTER NO RENEWAL APPLICATION SHALL BE NECESSARY, PROVIDED THAT THE PROPERTY CONTINUES TO BE THE PRIMARY RESIDENCE OF THE APPLICANT, AND CONTINUES TO OTHERWISE 8 9 OUALIFY, AND SO LONG AS THE AUTHORITY HAVING JURISDICTION FOR THE INCOR-10 PORATED VOLUNTEER FIRE COMPANY 11 OR FIRE DEPARTMENT, OR INCORPORATED TO CERTIFY THE APPLICANT AS AN 12 VOLUNTARY AMBULANCE SERVICE CONTINUES 13 ENROLLED MEMBER PURSUANT TO PARAGRAPH (D) OF SUBDIVISION TWO OF THIS 14 SECTION.

15 S 2. This act shall take effect immediately.

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

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