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I N A S S E M B L Y

October 13, 2010

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Sweeney) --
read once and referred to the Committee on Real Property Taxation

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 ASSEM-
BLY, 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 offer-
6 ing such exemption on or before the taxable status date on a form as
7 prescribed by the state board. ONCE GRANTED, THEREAFTER NO RENEWAL
8 APPLICATION SHALL BE NECESSARY, PROVIDED THAT THE PROPERTY CONTINUES TO
9 BE THE PRIMARY RESIDENCE OF THE APPLICANT, AND CONTINUES TO OTHERWISE
10 QUALIFY, AND SO LONG AS THE AUTHORITY HAVING JURISDICTION FOR THE INCOR-
11 PORATED VOLUNTEER FIRE COMPANY OR FIRE DEPARTMENT, OR INCORPORATED
12 VOLUNTARY AMBULANCE SERVICE CONTINUES TO CERTIFY THE APPLICANT AS AN
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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