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

1613

2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

Introduced by M. of A. ZEBROWSKI, BOYLAND, JAFFEE, EDDINGTON, LAVINE -- Multi-Sponsored by -- M. of A. HOOPER, TITONE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to authorizing a certain county to reduce the waiting period for tax exemptions for volunteer firefighters and volunteer ambulance workers

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

Section 1. Paragraph (d) of subdivision 2 of section 466-a of the real property tax law, as added by chapter 617 of the laws of 1999, is amended to read as follows:

(d) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least [five years] TWO YEARS or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least [five years] TWO YEARS. IN THE EVENT THE APPLICANT FAILS TO SERVE AT SUCH INCORPORATED VOLUNTEER FIRE COMPANY OR FIRE DEPARTMENT OR AT SUCH INCORPORATED VOLUNTEER AMBULANCE SERVICE FOR AT LEAST FIVE YEARS, ANY TAX BENEFIT OR EXEMPTION RECEIVED IN CONJUNCTION WITH SUCH APPLICANT'S SERVICE SHALL BE REPAID BY SUCH APPLICANT TO THE MUNICIPALITY THAT GRANTED SUCH BENEFIT OR EXEMPTION. 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.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable status dates occurring on and after such date.

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

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