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

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2009-2010 Regular Sessions

I N A S S E M B L Y

February 4, 2009

Introduced by M. of A. FITZPATRICK, McDONOUGH, ERRIGO, McKEVITT, WALKER -- Multi-Sponsored by -- M. of A. THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to exemptions for police officers, firefighters and teachers

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. POLICE OFFICERS, FIREFIGHTERS AND TEACHERS. 1. AS USED IN THIS SECTION: "POLICE OFFICER" SHALL MEAN A PERSON WHO IS CURRENTLY EMPLOYED AS A SWORN OFFICER OF AN AUTHORIZED POLICE DEPARTMENT OR FORCE OF A CITY, TOWN OR VILLAGE; "FIREFIGHTER" SHALL MEAN A PERSON WHO IS CURRENTLY EMPLOYED ON A PERMANENT BASIS AS AN OFFICER OR MEMBER OF AN ORGANIZED FIRE DEPARTMENT OF A CITY, TOWN, VILLAGE OR FIRE DISTRICT; AND "TEACHER" SHALL MEAN A PERSON WHO IS CURRENTLY EMPLOYED IN A TEACHING CAPACITY IN AN ELEMENTARY OR SECONDARY SCHOOL IN NEW YORK STATE, HAS GRADUATED FROM AN ACCREDITED COLLEGE OR UNIVERSITY AND HOLDS A VALID STATE TEACHING CERTIFICATE ISSUED PURSUANT TO ARTICLE SIXTY-ONE OF THE EDUCATION LAW.

2. REAL PROPERTY OWNED BY A POLICE OFFICER, FIREFIGHTER OR TEACHER, OR A POLICE OFFICER AND SPOUSE, FIREFIGHTER AND SPOUSE OR TEACHER AND SPOUSE, SHALL BE EXEMPT FROM TAXATION TO THE EXTENT OF TEN PERCENT OF THE ASSESSED VALUE OF SUCH PROPERTY FOR CITY, TOWN, VILLAGE AND SCHOOL PURPOSES, EXCLUSIVE OF SPECIAL ASSESSMENTS, PROVIDED THAT THE GOVERNING BODY OF A CITY, TOWN, VILLAGE OR SCHOOL DISTRICT, AFTER A PUBLIC HEARING ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR; PROVIDED FURTHER, HOWEVER, THAT SUCH EXEMPTION SHALL IN NO EVENT EXCEED TEN THOUSAND DOLLARS MULTIPLIED BY THE LATEST STATE EQUALIZATION RATE FOR THE ASSESSING 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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3. SUCH EXEMPTION SHALL NOT BE GRANTED TO A POLICE OFFICER, FIREFIGHTER OR TEACHER UNLESS:

(A) THE APPLICANT RESIDES WITHIN THE CITY, TOWN OR VILLAGE WHICH IS SERVED BY THE POLICE DEPARTMENT, FIRE DEPARTMENT, OR ELEMENTARY OR SECONDARY SCHOOL WHERE SUCH APPLICANT IS SO EMPLOYED;

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

(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 APPLICANTS' 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 APPLICANT HAS BEEN CERTIFIED BY THE AUTHORITY HAVING JURISDICTION FOR THE POLICE DEPARTMENT, FIRE DEPARTMENT, OR ELEMENTARY OR SECONDARY SCHOOL AS A POLICE OFFICER, FIREFIGHTER OR TEACHER OF SUCH POLICE DEPARTMENT, FIRE DEPARTMENT OR ELEMENTARY OR SECONDARY SCHOOL FOR AT LEAST ONE YEAR IMMEDIATELY PRECEDING SUCH CERTIFICATION. IT SHALL BE THE DUTY AND RESPONSIBILITY OF THE CITY, TOWN, VILLAGE OR SCHOOL DISTRICT WHICH ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PURSUANT TO THIS SECTION TO DETERMINE THE PROCEDURE FOR CERTIFICATION.

4. THE EXEMPTION PROVIDED BY THIS SECTION SHALL TERMINATE WHENEVER:

(A) THE APPLICANT CEASES TO BE A POLICE OFFICER, FIREFIGHTER OR TEACHER OF THE AUTHORITY WHICH CERTIFIED THE APPLICANT UNDER THE PROVISIONS OF PARAGRAPH (D) OF SUBDIVISION THREE OF THIS SECTION;

(B) THE REAL PROPERTY CEASES TO BE THE PRIMARY RESIDENCE OF THE APPLICANT;

(C) THE APPLICANT CEASES TO BE THE OWNER OF THE REAL PROPERTY; OR

(D) THE APPLICANT CEASES TO BE A RESIDENT OF THE CITY, TOWN OR VILLAGE WHICH IS SERVED BY THE POLICE DEPARTMENT, FIRE DEPARTMENT, OR ELEMENTARY OR SECONDARY SCHOOL WHICH CERTIFIED THE APPLICANT UNDER THE PROVISIONS OF PARAGRAPH (D) OF SUBDIVISION THREE OF THIS SECTION.

5. APPLICATION OF SUCH EXEMPTION SHALL BE FILED WITH THE ASSESSOR OR OTHER AGENCY, DEPARTMENT OR OFFICE DESIGNATED BY THE CITY, TOWN OR VILLAGE OFFICER, SUCH EXEMPTION ON OR BEFORE THE TAXABLE STATUS DATE ON A FORM AS PRESCRIBED BY THE STATE BOARD.

6. NO APPLICANT WHO IS A POLICE OFFICER, FIREFIGHTER OR TEACHER WHO IS RECEIVING ANY BENEFIT UNDER THE PROVISIONS OF THIS ARTICLE SHALL SUFFER ANY DISCRIMINATION OF SUCH BENEFIT BECAUSE OF THE PROVISIONS OF THIS SECTION.

S 2. This act shall take effect on the thirtieth day after it shall have become a law.