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

1202

2009-2010 Regular Sessions

I N S E N A T E

January 27, 2009

Introduced by Sens. THOMPSON, C. JOHNSON, ONORATO -- 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 certain tax credits for resident police officers and firefighters

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. RESIDENT POLICE OFFICER OR FIREFIGHTER CREDIT. 1. REAL PROPERTY, IN ANY CITY WITH A POPULATION BETWEEN TWO HUNDRED FIFTY THOUSAND AND ONE MILLION, OWNED BY A RESIDENT POLICE OFFICER OR RESIDENT FIREFIGHTER OR SUCH OFFICER OR FIREFIGHTER AND SPOUSE SHALL BE EXEMPT FROM TAXATION FOR CITY PURPOSES TO THE EXTENT OF TEN THOUSAND DOLLARS MULTIPLIED BY THE LATEST STATE EQUALIZATION RATE FOR THE ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS LOCATED; PROVIDED THAT THE GOVERNING BODY OF SUCH CITY, AFTER A PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

2. SUCH EXEMPTION SHALL NOT BE GRANTED UNLESS:

(A) THE APPLICANT RESIDES IN THE CITY WHERE HE OR SHE SERVES AS A POLICE OFFICER OR FIREFIGHTER; (B) THE 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 APPLICANT'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 APPLICANT HAS BEEN CERTIFIED BY SUCH CITY AS A POLICE OFFICER OR FIREFIGHTER.

3. APPLICATION FOR SUCH EXEMPTION SHALL BE FILED WITH THE ASSESSOR ON OR BEFORE THE TAXABLE STATUS DATE ON A FORM AS PRESCRIBED BY THE STATE BOARD.

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

LBD04686-01-9

4. THE PROVISIONS OF THIS SECTION SHALL NOT APPLY TO ANY CITY WITH A POPULATION OF ONE MILLION OR MORE.

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 or after such date.