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

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2009-2010 Regular Sessions

I N S E N A T E

February 26, 2009

Introduced by Sens. MORAHAN, LARKIN, PADAVAN -- 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 providing a tax exemption on real property owned by members of volunteer fire companies or voluntary ambulance services residing in any county of the state and to repeal certain provisions of such law relating thereto

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

Section 1. Section 466 of the real property tax law is REPEALED and a new section 466 is added to read as follows:

S 466. VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS. 1. REAL PROPERTY OWNED BY AN ENROLLED MEMBER OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE OR SUCH ENROLLED MEMBER AND SPOUSE RESIDING IN ANY COUNTY OF THE STATE, EXCEPT FOR A COUNTY WHOLLY CONTAINED WITHIN A CITY HAVING A POPULATION OF ONE MILLION OR MORE, SHALL BE EXEMPT FROM TAXATION TO THE EXTENT OF TEN PERCENT OF THE ASSESSED VALUE OF SUCH PROPERTY FOR VILLAGE, CITY, TOWN, PART TOWN, SCHOOL DISTRICT, SPECIAL DISTRICT OR COUNTY PURPOSES, EXCLUSIVE OF SPECIAL ASSESSMENTS, PROVIDED THAT THE GOVERNING BODY OF A VILLAGE, CITY, TOWN, COUNTY OR SCHOOL DISTRICT, AFTER A PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR. IN NO EVENT SHALL SUCH EXEMPTION EXCEED THREE THOUSAND DOLLARS MULTIPLIED BY THE LATEST STATE EQUALIZATION RATE FOR THE ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS LOCATED UNLESS SUCH GOVERNING BODY SHALL SPECIFY A HIGHER MAXIMUM EXEMPTION IN SUCH LOCAL LAW, ORDINANCE OR RESOLUTION.

2. SUCH EXEMPTION SHALL NOT BE GRANTED TO AN ENROLLED MEMBER OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE RESIDING IN THE STATE UNLESS:

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

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(A) THE APPLICANT RESIDES IN THE CITY, TOWN, VILLAGE OR SCHOOL DISTRICT WHICH IS SERVED BY SUCH INCORPORATED VOLUNTEER FIRE COMPANY OR FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE;

(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 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 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. 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.

3. ANY ENROLLED MEMBER OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE WHO ACCRUES MORE THAN TWENTY YEARS OF ACTIVE SERVICE AND IS SO CERTIFIED BY THE AUTHORITY HAVING JURISDICTION FOR THE INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE, SHALL BE GRANTED THE TEN PERCENT EXEMPTION AS AUTHORIZED BY THIS SECTION FOR THE REMAINDER OF HIS OR HER LIFE AS LONG AS HIS OR HER PRIMARY RESIDENCE IS LOCATED WITHIN THE STATE PROVIDED THAT THE GOVERNING BODY OF A VILLAGE, CITY, TOWN OR COUNTY, AFTER A PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR. A COPY OF ALL SUCH LOCAL LAWS, ORDINANCES OR RESOLUTIONS SHALL BE FILED WITH THE STATE BOARD.

4. APPLICATION FOR SUCH EXEMPTION SHALL BE FILED WITH THE ASSESSOR OR OTHER AGENCY, DEPARTMENT OR OFFICE DESIGNATED BY THE MUNICIPALITY OFFERING SUCH EXEMPTION ON OR BEFORE THE TAXABLE STATUS DATE ON A FORM AS PRESCRIBED BY THE STATE BOARD.

5. FOR THE FIRST THREE HUNDRED SIXTY-FIVE DAYS AFTER THE EFFECTIVE DATE OF THIS SECTION, NO APPLICANT WHO IS A VOLUNTEER FIREFIGHTER OR VOLUNTEER AMBULANCE WORKER WHO BY REASON OF SUCH STATUS IS RECEIVING ANY BENEFIT UNDER THE PROVISIONS OF THIS ARTICLE ON THE EFFECTIVE DATE OF THIS SECTION SHALL SUFFER ANY DIMINUTION OF SUCH BENEFIT BECAUSE OF THE PROVISIONS OF THIS SECTION. IF THE GOVERNING BODY OF A VILLAGE, CITY, TOWN, COUNTY OR SCHOOL DISTRICT DOES NOT DECIDE TO ADOPT THE EXEMPTION ESTABLISHED BY THIS SECTION BEFORE THE THREE HUNDRED SIXTY-FIFTH DAY AFTER THE EFFECTIVE DATE OF THIS SECTION THEN SUCH EXEMPTION SHALL LAPSE UNTIL SUCH GOVERNING BODY DOES ADOPT THE EXEMPTION. IF THE GOVERNING BODY OF A VILLAGE, CITY, TOWN, COUNTY OR SCHOOL DISTRICT ADOPTS THE EXEMPTION ESTABLISHED BY THIS SECTION, SUCH GOVERNING BODY SHALL IMMEDIATELY CEASE OFFERING ANY OTHER BENEFIT PURSUANT TO THIS ARTICLE.

S 2. Sections 466-a and 466-b of the real property tax law are REPEALED.

S 3. Sections 466-c of the real property tax law are REPEALED.

S 4. Sections 466-d of the real property tax law are REPEALED.

S 5. Sections 466-e of the real property tax law are REPEALED.

S 6. Section 466-f of the real property tax law, as added by chapter 74 of the laws of 2005, is REPEALED.

S 7. Section 466-f of the real property tax law, as added by chapter 189 of the laws of 2005, is REPEALED.

S 8. Section 466-f of the real property tax law, as added by chapter 208 of the laws of 2005, is REPEALED.

S 9. Section 466-f of the real property tax law, as added by chapter 244 of the laws of 2005, is REPEALED.

S 10. Section 466-f of the real property tax law, as added by chapter 324 of the laws of 2005, is renumbered section 466-a and the opening paragraph of such section is amended to read as follows:

Any local law or ordinance adopted pursuant to [sections] SECTION four hundred sixty-six[, four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, or four hundred sixty-six-e] of this title may be amended, or a local law, ordinance or resolution may be adopted to continue any exemption claimed under such [statutes] STATUTE by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:

S 11. Sections 466-g of the real property tax law are REPEALED.

S 12. Any local law, ordinance or resolution adopted prior to the effective date of this act that granted a real property tax exemption to volunteer firefighters or volunteer ambulance workers, pursuant to title 2 of article 4 of the real property tax law, shall be continued pursuant to section 466 of the real property tax law, as added by section one of this act, without a new local law, ordinance or resolution having to be adopted.

S 13. 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 effective date.