

3974

2009-2010 Regular Sessions

I N S E N A T E

April 7, 2009

Introduced by Sen. OPPENHEIMER -- 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 granting a real property tax exemption to certain police officers, firefighters or volunteer ambulance workers who are totally disabled or to the widows of such persons who are killed in the line of duty

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

1 Section 1. The real property tax law is amended by adding a new
2 section 467-g to read as follows:
3 S 467-G. TAX EXEMPTION FOR WIDOWS OF CERTAIN POLICE OFFICERS, FIRE-
4 FIGHTERS AND VOLUNTEER AMBULANCE WORKERS. 1. REAL PROPERTY OWNED BY
5 TOTALLY DISABLED PAID OR AUXILIARY POLICE OFFICERS, PAID OR VOLUNTEER
6 FIREFIGHTERS AND PAID OR VOLUNTEER AMBULANCE WORKERS, OR WIDOWS OF ANY
7 SUCH PERSONS KILLED IN THE LINE OF DUTY, AND WHO RESIDE IN THE COMMUNITY
8 IN WHICH THEY WERE VOLUNTEERS OR SO EMPLOYED, SHALL BE EXEMPT FROM TAXA-
9 TION BY ANY MUNICIPAL CORPORATION IN WHICH SUCH REAL PROPERTY IS
10 LOCATED, PROVIDED THE GOVERNING BODY OF SAID MUNICIPALITY AFTER PUBLIC
11 HEARING ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.
12 THE EXTENT OF SUCH EXEMPTION SHALL BE DETERMINED BY THE MUNICIPALITY OR
13 MUNICIPAL CORPORATION ADOPTING SUCH LOCAL LAW, ORDINANCE OR RESOLUTION.
14 SAID EXEMPTION SHALL ONLY BE GRANTED IN THE RESIDENCE OF THE DISABLED
15 PERSON OR WIDOW, AND SHALL BE GRANTED FOR AS LONG AS SAID DISABLED
16 PERSON OR WIDOW IS BOTH OWNER AND OCCUPANT.
17 2. APPLICATION FOR SUCH EXEMPTION MUST BE MADE ANNUALLY BY THE DISA-
18 BLED PERSON OR WIDOW ON FORMS PRESCRIBED BY THE STATE BOARD TO BE
19 FURNISHED BY THE APPROPRIATE ASSESSING AUTHORITY AND SHALL FURNISH THE
20 INFORMATION AND BE EXECUTED IN THE MANNER REQUIRED AS PRESCRIBED IN SUCH
21 FORMS, AND SHALL BE FILED IN SUCH ASSESSOR'S OFFICE ON OR BEFORE THE
22 APPROPRIATE TAXABLE STATUS DATE.
23 S 2. This act shall take effect immediately and shall apply to all
24 taxable status dates after January 1, 2011.

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

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