

4411

2009-2010 Regular Sessions

I N   S E N A T E

April 23, 2009

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Introduced by Sen. O. JOHNSON -- 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 tax exemptions  
for members of certain volunteer fire companies and departments on  
Fire Island

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

1     Section 1. Paragraph (a) of subdivision 2 of section 466-c of the real  
2     property tax law, as amended by chapter 9 of the laws of 2004, is  
3     amended to read as follows:  
4     (a) the applicant resides in the town which is served by such incorpo-  
5     rated volunteer fire company or fire department or incorporated volun-  
6     tary ambulance service; PROVIDED, HOWEVER, THAT ENROLLED MEMBERS OF THE  
7     KISMET FIRE DEPARTMENT, CHERRY GROVE FIRE DEPARTMENT, DAVIS PARK FIRE  
8     DEPARTMENT, FAIR HARBOR FIRE DEPARTMENT, FIRE ISLAND PINES FIRE DEPART-  
9     MENT, OCEAN BAY PARK FIRE DEPARTMENT, OCEAN BEACH FIRE DEPARTMENT,  
10    POINT-O-WOODS FIRE COMPANY OR SALTAIRE FIRE DEPARTMENT ON FIRE ISLAND,  
11    IN THE COUNTY OF SUFFOLK, NEED ONLY BE A SEASONAL RESIDENT OF SUCH  
12    ISLAND;  
13    S 2. Paragraph (b) of subdivision 2 of section 466-c of the real prop-  
14    erty tax law, as added by chapter 450 of the laws of 2002, is amended to  
15    read as follows:  
16    (b) the property is the primary residence of the applicant; PROVIDED,  
17    HOWEVER, THAT WITH REGARD TO ENROLLED MEMBERS OF THE KISMET FIRE DEPART-  
18    MENT, CHERRY GROVE FIRE DEPARTMENT, DAVIS PARK FIRE DEPARTMENT, FAIR  
19    HARBOR FIRE DEPARTMENT, FIRE ISLAND PINES FIRE DEPARTMENT, OCEAN BAY  
20    PARK FIRE DEPARTMENT, OCEAN BEACH FIRE DEPARTMENT, POINT-O-WOODS FIRE  
21    COMPANY OR SALTAIRE FIRE DEPARTMENT ON FIRE ISLAND, SUCH PROPERTY MAY BE  
22    A SEASONAL RESIDENCE OF THE APPLICANT;  
23    S 3. Subdivision 3 of section 466-c of the real property tax law, as  
24    added by chapter 450 of the laws of 2002, is amended to read as follows:

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

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1 3. (A) Any enrolled member of an incorporated volunteer fire company,  
2 fire department or incorporated voluntary ambulance service who accrues  
3 more than twenty years of active service and is so certified by the  
4 authority having jurisdiction for the incorporated volunteer fire compa-  
5 ny, fire department or incorporated voluntary ambulance service, shall  
6 be granted the ten percent exemption as authorized by this section for  
7 the remainder of his or her life as long as his or her primary residence  
8 is located within such a county provided that the governing body of a  
9 city, village, town, county or school district, after a public hearing,  
10 adopts a local law, ordinance or resolution providing therefor.

11 (B) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDIVI-  
12 SION, ANY ENROLLED MEMBER OF THE KISMET FIRE DEPARTMENT, CHERRY GROVE  
13 FIRE DEPARTMENT, DAVIS PARK FIRE DEPARTMENT, FAIR HARBOR FIRE DEPART-  
14 MENT, FIRE ISLAND PINES FIRE DEPARTMENT, OCEAN BAY PARK FIRE DEPARTMENT,  
15 OCEAN BEACH FIRE DEPARTMENT, POINT-O-WOODS FIRE COMPANY OR SALTIRE FIRE  
16 DEPARTMENT ON FIRE ISLAND WHO IS A SEASONAL RESIDENT OF SUCH ISLAND AND  
17 WHO ACCRUES MORE THAN TWENTY YEARS OF ACTIVE SERVICE AND IS SO CERTIFIED  
18 BY THE AUTHORITY HAVING JURISDICTION FOR SUCH FIRE COMPANY OR FIRE  
19 DEPARTMENT, SHALL BE GRANTED THE TEN PERCENT EXEMPTION AS AUTHORIZED BY  
20 THIS SECTION FOR THE REMAINDER OF HIS OR HER LIFE AS LONG AS HE OR SHE  
21 MAINTAINS A SEASONAL RESIDENCE ON FIRE ISLAND PROVIDED THAT THE TOWN  
22 BOARD OF THE TOWN OF ISLIP OR BROOKHAVEN, AS APPLICABLE, AFTER A PUBLIC  
23 HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

24 S 4. This act shall take effect immediately.