

3746

2011-2012 Regular Sessions

I N A S S E M B L Y

January 27, 2011

Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the
Committee on Aging

AN ACT to amend the real property tax law, in relation to establishing a
tax abatement for residential real property owned by a person who is
sixty-five years old or older and who participates in a volunteer
program

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, 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 ABATEMENT PROGRAM FOR THE PERFORMANCE OF VOLUNTEER
4 SERVICES BY PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER. 1. FOR PURPOSES OF
5 THIS SECTION, THE TERMS "GOVERNING BOARD" AND "MUNICIPAL CORPORATION"
6 SHALL HAVE THE SAME MEANINGS AS SET FORTH IN SECTION TWO OF THE GENERAL
7 MUNICIPAL LAW.
8 2. THE GOVERNING BODY OF ANY MUNICIPAL CORPORATION IS HEREBY AUTHOR-
9 IZED AND EMPOWERED TO ADOPT, AFTER PUBLIC HEARING, A LOCAL LAW, ORDI-
10 NANCE OR RESOLUTION PROVIDING FOR THE ABATEMENT OF TAXES ON REAL PROPER-
11 TY IN WHICH THE OWNER OR ONE OF THE OWNERS IS SIXTY-FIVE YEARS OF AGE OR
12 OLDER AND IS PERFORMING VOLUNTEER SERVICES IN ACCORDANCE WITH THE
13 PROVISIONS OF THIS SECTION.
14 3. NO ABATEMENT SHALL BE GRANTED UNLESS:
15 (A) THE REAL PROPERTY IS THE LEGAL RESIDENCE OF AND IS OCCUPIED IN
16 WHOLE OR IN PART BY THE OWNER OR OWNERS OF THE PROPERTY; AND
17 (B) THE INCOME OF THE OWNER OR THE COMBINED INCOME OF THE OWNERS OF
18 THE PROPERTY FOR THE INCOME TAX YEAR IMMEDIATELY PRECEDING THE DATE OF
19 MAKING APPLICATION FOR THE ABATEMENT DOES NOT EXCEED THE MEDIAN INCOME
20 FOR THE COUNTY IN WHICH THE PROPERTY IS OWNED; PROVIDED, HOWEVER, THAT
21 FOR MUNICIPAL CORPORATIONS WITH A POPULATION OF ONE MILLION OR MORE, THE
22 INCOME OF THE OWNER OR THE COMBINED INCOME OF THE OWNERS OF THE REAL
23 PROPERTY FOR THE TAX YEAR IMMEDIATELY PRECEDING THE DATE OF MAKING

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

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1 APPLICATION FOR THE ABATEMENT SHALL NOT EXCEED THE INCOME LIMITATIONS
2 FOR EXEMPTION GRANTED TO PERSONS SIXTY-FIVE YEARS OF AGE OR OVER PURSU-
3 ANT TO SECTION FOUR HUNDRED SIXTY-SEVEN OF THIS TITLE.

4 4. NOTHING IN THIS SECTION SHALL PRECLUDE INDIVIDUALS WITH HIGHER
5 INCOMES FROM VOLUNTEERING IN ACTIVITIES AS DESCRIBED IN SUBDIVISION
6 EIGHT OF THIS SECTION, BUT SUCH INDIVIDUALS SHALL NOT BE ELIGIBLE FOR
7 THE TAX ABATEMENT PROGRAM UNDER THIS SECTION.

8 5. THE MUNICIPAL CORPORATION SHALL DEVELOP AN APPLICATION PROCESS FOR
9 PERSONS WISHING TO PROVIDE VOLUNTEER SERVICES PURSUANT TO THIS SECTION,
10 PROVIDED THAT A PREFERENCE SHALL BE GIVEN TO THOSE APPLICANTS WHO SPEND
11 AT LEAST SEVEN AND ONE-HALF PERCENT OF THEIR INCOME FOR THE PAYMENT OF
12 REAL PROPERTY TAXES.

13 6. THE MUNICIPAL CORPORATION SHALL APPOINT A PROGRAM COORDINATOR TO
14 IMPLEMENT AND ADMINISTER THE TAX ABATEMENT PROGRAM UNDER THIS SECTION.
15 THE PROGRAM COORDINATOR SHALL SEEK THE ASSISTANCE OF THE ADVISORY
16 COMMITTEE ESTABLISHED UNDER SUBDIVISION SEVEN OF THIS SECTION IN
17 PERFORMING HIS OR HER OFFICIAL DUTIES.

18 7. THE MUNICIPAL CORPORATION SHALL APPOINT AN ADVISORY COMMITTEE TO
19 ADVISE THE PROGRAM COORDINATOR AND THE MUNICIPAL CORPORATION IN THE
20 DEVELOPMENT, IMPLEMENTATION AND ADMINISTRATION OF THE TAX ABATEMENT
21 PROGRAM UNDER THIS SECTION. THE ADVISORY COMMITTEE SHALL CONSIST OF AT
22 LEAST FOUR MEMBERS. FIFTY PERCENT OF THE MEMBERS OF THE ADVISORY COMMIT-
23 TEE SHALL BE REPRESENTATIVES OF GOVERNMENT ENTITIES AND FIFTY PERCENT OF
24 THE MEMBERS OF THE ADVISORY COMMITTEE SHALL BE MEMBERS OF PRIVATE OR
25 NOT-FOR-PROFIT ORGANIZATIONS OR CIVIC ASSOCIATIONS. THE ADVISORY COMMIT-
26 TEE SHALL DISSOLVE ONE YEAR AFTER THE IMPLEMENTATION OF SUCH PROGRAM.
27 THE MEMBERS OF THE ADVISORY COMMITTEE SHALL SERVE WITHOUT A SALARY, BUT
28 EACH MEMBER SHALL BE ENTITLED TO REIMBURSEMENT FOR HIS OR HER ACTUAL AND
29 NECESSARY EXPENSES INCURRED IN THE PERFORMANCE OF HIS OR HER OFFICIAL
30 DUTIES.

31 8. THE MUNICIPAL CORPORATION AFTER RECEIVING RECOMMENDATIONS FROM THE
32 ADVISORY COMMITTEE ESTABLISHED UNDER SUBDIVISION SEVEN OF THIS SECTION
33 SHALL ESTABLISH SUITABLE VOLUNTEER ACTIVITIES FOR THE PERSONS SELECTED
34 TO PARTICIPATE IN THE TAX ABATEMENT PROGRAM UNDER THIS SECTION WHICH MAY
35 INCLUDE:

36 (A) PARTICIPATION IN ANY OF THE PROGRAMS AND SERVICES ADMINISTERED BY
37 A NOT-FOR-PROFIT, PRIVATE, OR CIVIC ENTITY OPERATING UNDER THE AUSPICES
38 OF THE STATE OFFICE FOR THE AGING AND ITS DESIGNATED AREA AGENCIES ON
39 AGING;

40 (B) PARTICIPATION IN COMMUNITY SPONSORED AFTER SCHOOL, WEEKEND AND
41 SUMMER PROGRAMS THAT ARE NOT PROVIDED BY EMPLOYEES OF THE SCHOOL; AND

42 (C) ANY OTHER ACTIVITY THAT IS APPROVED BY THE MUNICIPAL CORPORATION
43 AS A SUITABLE VOLUNTEER ACTIVITY PROVIDED THAT SUCH VOLUNTEER ACTIVITY
44 SHALL NOT INCLUDE ANY DUTIES, SERVICES OR ACTIVITIES NORMALLY PERFORMED
45 BY EMPLOYEES OF THE STATE, MUNICIPAL CORPORATIONS OR SCHOOL DISTRICTS.

46 9. THE MUNICIPAL CORPORATION, AFTER RECEIVING RECOMMENDATIONS FROM THE
47 ADVISORY COMMITTEE, SHALL ESTABLISH PROCEDURES TO BE USED BY ORGANIZA-
48 TIONS OFFERING VOLUNTEER PLACEMENTS SO THAT SUCH ORGANIZATIONS MAY TRAIN
49 VOLUNTEERS, MONITOR AND ENSURE PARTICIPATION IN THE ASSIGNED VOLUNTEER
50 ACTIVITIES, AND PROVIDE A MECHANISM FOR CERTIFICATION THAT VOLUNTEER
51 HOURS WERE COMPLETED. PRIOR TO ASSIGNING ANY PERSON TO PERFORM ANY
52 VOLUNTEER ACTIVITY, THE ORGANIZATION ACCEPTING VOLUNTEERS SHALL PROVIDE
53 SUCH PERSON WITH ANY AND ALL TRAINING THAT IS NECESSARY FOR THE PERFORM-
54 ANCE OF SUCH VOLUNTEER ACTIVITY.

55 10. THE MUNICIPAL CORPORATION SHALL DETERMINE THE NUMBER OF PARTIC-
56 IPANTS TO BE ELIGIBLE FOR THE TAX ABATEMENT PROGRAM UNDER THIS SECTION.

1 EACH PARTICIPANT MAY BE ASSIGNED UP TO SEVENTY-FIVE HOURS OF VOLUNTEER
2 SERVICES PER YEAR, PROVIDED HOWEVER, THAT THE ANNUAL TAX ABATEMENT
3 AWARDED TO EACH PARTICIPANT SHALL NOT EXCEED SEVEN HUNDRED FIFTY
4 DOLLARS. EACH HOUR ASSIGNED PER VOLUNTEER MUST BE DOCUMENTED BY THE
5 ORGANIZATION ACCEPTING VOLUNTEERS AND SIGNED BY A SUPERVISOR AND EACH
6 HOUR OF VOLUNTEER SERVICE SHALL BE EQUIVALENT TO AN ABATEMENT OF TEN
7 DOLLARS. UNDER NO CIRCUMSTANCES SHALL VOLUNTEERS BE USED TO:

8 (A) REPLACE ANY EXISTING PAID EMPLOYEES WITHIN THE MUNICIPAL CORPO-
9 RATION, THE SCHOOL DISTRICT, A NOT-FOR-PROFIT ORGANIZATION OR CIVIC
10 ASSOCIATION IN SUCH PROGRAM; OR

11 (B) PROVIDE ANY DUTIES, SERVICES OR ACTIVITIES PROVIDED BY THE STATE,
12 A MUNICIPAL CORPORATION OR A SCHOOL DISTRICT.

13 11. UNDER NO CIRCUMSTANCES SHALL THE TAX ABATEMENT GRANTED PURSUANT TO
14 THIS SECTION EXCEED THE TOTAL ASSESSED VALUE OF THE REAL PROPERTY WHEN
15 SUCH ABATEMENT IS ADDED TO ALL OTHER EXEMPTIONS AND ABATEMENTS THE PROP-
16 erty owner or owners are entitled to pursuant to any provision of law.

17 12. NO PERSON SHALL BE ELIGIBLE FOR A TAX ABATEMENT PURSUANT TO THIS
18 SECTION UNLESS HE OR SHE HAS PARTICIPATED IN VOLUNTEER ACTIVITIES FOR AT
19 LEAST SIX MONTHS PRIOR TO THE DATE WHEN REAL PROPERTY TAXES ARE DUE.

20 S 2. The real property tax law is amended by adding a new section
21 1306-c to read as follows:

22 S 1306-C. EFFECT OF TAX ABATEMENT FOR THE PERFORMANCE OF VOLUNTEER
23 SERVICES BY PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER. 1. LEVY OF TAXES;
24 DETERMINATION OF TAXES DUE. THE TAX RATE ON REAL PROPERTY FOR ANY TAXA-
25 BLE YEAR SHALL BE DETERMINED AS IF NO PARCELS WERE SUBJECT TO A TAX
26 ABATEMENT UNDER SECTION FOUR HUNDRED SIXTY-SEVEN-G OF THIS CHAPTER.
27 HOWEVER, THE TAX RATE SO DETERMINED SHALL BE APPLIED TO THE TAXABLE
28 ASSESSED VALUE OF EACH PARCEL AFTER ACCOUNTING FOR ALL APPLICABLE
29 EXEMPTIONS, INCLUDING THE TAX ABATEMENT AUTHORIZED BY SECTION FOUR
30 HUNDRED SIXTY-SEVEN-G OF THIS CHAPTER.

31 2. TAX SAVINGS. THE TAX SAVINGS FOR EACH PARCEL RECEIVING THE TAX
32 ABATEMENT AUTHORIZED BY SECTION FOUR HUNDRED SIXTY-SEVEN-G OF THIS CHAP-
33 TER SHALL BE COMPUTED BY SUBTRACTING THE AMOUNT ACTUALLY LEVIED AGAINST
34 THE PARCEL FROM THE AMOUNT THAT WOULD HAVE BEEN LEVIED IF NOT FOR THE
35 TAX ABATEMENT. A STATEMENT SHALL THEN BE PLACED ON THE TAX BILL FOR THE
36 PARCEL IN SUBSTANTIALLY THE FOLLOWING FORM: "YOUR TAX SAVINGS THIS YEAR
37 RESULTING FROM THE TAX ABATEMENT ON REAL PROPERTY FOR THE PERFORMANCE OF
38 VOLUNTEER SERVICES IS \$____."

39 S 3. This act shall take effect immediately.