

S. 6919

A. 9810

S E N A T E - A S S E M B L Y

April 11, 2012

IN SENATE -- Introduced by Sens. YOUNG, O'MARA, VALESKY -- (at request of the Legislative Commission on Rural Resources) -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

IN ASSEMBLY -- Introduced by M. of A. GUNTHER -- Multi-Sponsored by -- M. of A. BURLING, LIFTON, PALMESANO -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to authorizing real property taxing jurisdictions to grant a tax exemption for a primary residence purchased by a physician in a physician shortage area

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

1 Section 1. Legislative findings and intent. The legislature hereby
2 finds that several communities within the state, particularly those
3 located within rural areas, lack adequate access to physicians. It is
4 well established that ensuring the sufficient availability of general
5 practitioners and specialists directly benefits the health of state
6 residents, and the legislature has enacted several measures towards that
7 end.

8 Furthermore, the legislature finds that municipalities are often best
9 situated to evaluate the needs of their communities. Therefore, it is
10 the intent of the legislature to offer counties, cities, towns, villages
11 and school districts the option to provide real property tax exemptions,
12 should they determine that such an incentive would aid in attracting
13 physicians to areas currently underserved by the medical community.

14 S 2. The real property tax law is amended by adding a new section 439
15 to read as follows:

16 S 439. REAL PROPERTY TAX EXEMPTIONS IN DESIGNATED PHYSICIAN SHORTAGE
17 AREA. 1. A MUNICIPAL CORPORATION OR SCHOOL DISTRICT MAY EXEMPT REAL
18 PROPERTY PURCHASED BY A PHYSICIAN FOR USE SOLELY AS HIS OR HER PRIMARY
19 RESIDENCE, TO THE EXTENT PROVIDED IN THIS SECTION, FROM TAXATION BY SUCH
20 MUNICIPAL CORPORATION OR SCHOOL DISTRICT IF THE PHYSICIAN RESIDES IN AND

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

LBD14084-02-2

1 HAS AN OFFICE LOCATED WITHIN A PHYSICIAN SHORTAGE AREA AS DETERMINED BY
2 THE COMMISSIONER OF HEALTH. AFTER A PUBLIC HEARING, THE GOVERNING BODY
3 OF A MUNICIPAL CORPORATION MAY ADOPT A LOCAL LAW, AND THE BOARD OF A
4 SCHOOL DISTRICT, OTHER THAN A SCHOOL DISTRICT SUBJECT TO ARTICLE FIFTY-
5 TWO OF THE EDUCATION LAW, MAY ADOPT A RESOLUTION, TO GRANT THE EXEMPTION
6 AUTHORIZED PURSUANT TO THIS SECTION.

7 2. ANY LOCAL LAW OR RESOLUTION ADOPTED PURSUANT TO SUBDIVISION ONE OF
8 THIS SECTION SHALL ESTABLISH THE DURATION AND PERCENTAGE OF SUCH AN
9 EXEMPTION, WHICH SHALL EXCEED NEITHER A PERIOD OF FIVE YEARS NOR FIFTY
10 PERCENT OF THE PROPERTY'S ASSESSED VALUE. SUCH LOCAL LAW OR RESOLUTION
11 MAY INCLUDE OTHER CONDITIONS OR RESTRICTIONS, INCLUDING BUT NOT LIMITED
12 TO PROVISIONS REGARDING THE MAXIMUM VALUE OF ELIGIBLE PROPERTY, AT THE
13 DISCRETION OF THE PROMULGATING MUNICIPAL CORPORATION OR SCHOOL DISTRICT.

14 3. A COPY OF SUCH LOCAL LAWS OR RESOLUTIONS SHALL BE FILED WITH THE
15 STATE BOARD AND THE ASSESSOR FOR SUCH MUNICIPAL CORPORATION OR SCHOOL
16 DISTRICT WHO PREPARES THE ASSESSMENT ROLL UPON WHICH THE TAXES OF SUCH
17 MUNICIPAL CORPORATION OR SCHOOL DISTRICT ARE LEVIED.

18 S 3. This act shall take effect immediately and shall apply to tax
19 years beginning on or after the first of March next succeeding such
20 effective date; or in the case of municipal taxing authorities which
21 have a taxable status date other than March first established by char-
22 ter, this act shall take effect with the first establishment of the
23 taxable status of real property in the municipality next succeeding the
24 effective date of this act.