

2155

2011-2012 Regular Sessions

I N   S E N A T E

January 18, 2011

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Introduced by Sen. McDONALD -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT in relation to authorizing the town of Malta, county of Saratoga, to adopt a local law providing for a partial abatement of town taxes for volunteer firefighters and volunteer ambulance workers

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

- 1     Section 1. Abatement of town taxes in the town of Malta, county of  
2     Saratoga. Notwithstanding any provision of law to the contrary, the town  
3     board of the town of Malta, county of Saratoga, may provide by local law  
4     for the partial abatement of town real property taxes pursuant to this  
5     act.
- 6     S 2. Eligible property. The property of volunteer firefighters and  
7     volunteer ambulance workers shall be eligible to receive the abatement  
8     provided by this act.
- 9     S 3. Procedure. No separate application shall be required for the  
10    abatement. The town tax receiver shall compute and apply the abatement  
11    when extending the tax on eligible property. Eligibility for such abate-  
12    ment shall be determined annually. A property that becomes eligible for  
13    a year subsequent to the initial year in which such abatement is author-  
14    ized by local law shall receive the abatement for such subsequent year  
15    and for each year thereafter while it remains eligible and until author-  
16    ization for the abatement expires. If eligibility for the abatement or  
17    the amount of the abatement changes after the extension of taxes, the  
18    assessor shall notify the appropriate official responsible for the  
19    collection or refund of taxes, who shall calculate and impose or refund  
20    the difference in taxes accordingly.
- 21    S 4. Computation of abatement. The abatement granted pursuant to this  
22    act shall eliminate all of the tax that results from the funding of town  
23    emergency services. It shall not limit tax increases in the town tax  
24    that result from actual changes in the value of property or from subse-  
25    quent town tax rate increases or increases in taxes other than the town  
26    tax.
- 27    S 5. This act shall take effect immediately.

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

LBD01463-01-1