S T A T E O F N E W Y O R K

2665

2011-2012 Regular Sessions

I N S E N A T E

January 28, 2011

Introduced by Sen. 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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Paragraph (a) of subdivision 2 of section 466-c of the real property tax law, as amended by chapter 9 of the laws of 2004, is amended to read as follows:

(a) the applicant resides in the town which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service; PROVIDED, HOWEVER, THAT ENROLLED MEMBERS OF THE KISMET FIRE DEPARTMENT, CHERRY GROVE FIRE DEPARTMENT, DAVIS PARK FIRE DEPARTMENT, FAIR HARBOR FIRE DEPARTMENT, FIRE ISLAND PINES FIRE DEPARTMENT, OCEAN BAY PARK FIRE DEPARTMENT, OCEAN BEACH FIRE DEPARTMENT, POINT-O-WOODS FIRE COMPANY OR SALTAIRE FIRE DEPARTMENT ON FIRE ISLAND, IN THE COUNTY OF SUFFOLK, NEED ONLY BE A SEASONAL RESIDENT OF SUCH ISLAND;

S 2. Paragraph (b) of subdivision 2 of section 466-c of the real property tax law, as added by chapter 450 of the laws of 2002, is amended to read as follows:

(b) the property is the primary residence of the applicant; PROVIDED, HOWEVER, THAT WITH REGARD TO ENROLLED MEMBERS OF THE KISMET FIRE DEPARTMENT, CHERRY GROVE FIRE DEPARTMENT, DAVIS PARK FIRE DEPARTMENT, FAIR HARBOR FIRE DEPARTMENT, FIRE ISLAND PINES FIRE DEPARTMENT, OCEAN BAY PARK FIRE DEPARTMENT, OCEAN BEACH FIRE DEPARTMENT, POINT-O-WOODS FIRE COMPANY OR SALTAIRE FIRE DEPARTMENT ON FIRE ISLAND, SUCH PROPERTY MAY BE A SEASONAL RESIDENCE OF THE APPLICANT;

S 3. Subdivision 3 of section 466-c of the real property tax law, as 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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3. (A) Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within such a county provided that the governing body of a city, village, town, county or school district, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

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

S 4. This act shall take effect immediately.