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

5755

2013-2014 Regular Sessions

I N S E N A T E

June 12, 2013

Introduced by Sen. HANNON -- 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 establishing a tax exemption for real property owned by an auxiliary police officer

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

Section 1. The real property tax law is amended by adding a new section 465 to read as follows:

S 465. AUXILIARY POLICE OFFICERS. 1. REAL PROPERTY OWNED BY A PERSON CERTIFIED AS AN AUXILIARY POLICE OFFICER SHALL BE EXEMPT FROM TAXATION TO THE EXTENT OF TEN PERCENT OF THE ASSESSED VALUE OF SUCH PROPERTY FOR CITY, VILLAGE, TOWN, PART TOWN, SPECIAL DISTRICT, COUNTY OR SCHOOL DISTRICT PURPOSES, EXCLUSIVE OF SPECIAL ASSESSMENTS, 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; PROVIDED FURTHER, HOWEVER, THAT SUCH EXEMPTION SHALL IN NO EVENT EXCEED THREE THOUSAND DOLLARS MULTIPLIED BY THE LATEST STATE EQUALIZATION RATE FOR THE ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS LOCATED.

2. SUCH EXEMPTION SHALL NOT BE GRANTED TO AN AUXILIARY POLICE OFFICER UNLESS:

(A) THE APPLICANT RESIDES IN THE CITY, TOWN, VILLAGE OR SCHOOL DISTRICT WHICH IS SERVED BY SUCH AUXILIARY POLICE UNIT;

(B) THE PROPERTY IS THE PRIMARY RESIDENCE OF THE APPLICANT;

(C) THE PROPERTY IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES; PROVIDED, HOWEVER, THAT IN THE EVENT ANY PORTION OF SUCH PROPERTY IS NOT USED EXCLUSIVELY FOR THE APPLICANT'S RESIDENCE BUT IS USED FOR OTHER PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND THE REMAINING PORTION ONLY SHALL BE ENTITLED TO THE EXEMPTION PROVIDED BY THIS SECTION; AND

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

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(D) THE APPLICANT HAS BEEN CERTIFIED BY THE AUTHORITY HAVING JURISDICTION FOR THE AUXILIARY POLICE UNIT AS AN ENROLLED MEMBER FOR AT LEAST FIVE YEARS. IT SHALL BE THE DUTY AND RESPONSIBILITY OF THE MUNICIPALITY WHICH ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PURSUANT TO THIS SECTION TO DETERMINE THE PROCEDURE FOR CERTIFICATION.

3. ANY AUXILIARY POLICE OFFICER WHO ACCRUES MORE THAN TWENTY YEARS OF ACTIVE SERVICE AND IS SO CERTIFIED BY THE AUTHORITY HAVING JURISDICTION FOR THE AUXILIARY POLICE UNIT, 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 COUNTY PROVIDED THAT THE GOVERNING BODY OF A CITY, VILLAGE, TOWN OR COUNTY, AFTER A PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

4. APPLICATION FOR SUCH EXEMPTION SHALL BE FILED WITH THE ASSESSOR OR OTHER AGENCY, DEPARTMENT OR OFFICE DESIGNATED BY THE MUNICIPALITY OFFERING SUCH EXEMPTION ON OR BEFORE THE TAXABLE STATUS DATE ON A FORM PRESCRIBED BY THE COMMISSIONER.

5. NO APPLICANT WHO IS AN AUXILIARY POLICE OFFICER WHO BY REASON OF SUCH STATUS IS RECEIVING ANY BENEFIT UNDER THE PROVISIONS OF THIS ARTICLE ON THE EFFECTIVE DATE OF THIS SECTION SHALL SUFFER ANY DIMINUTION OF SUCH BENEFIT DUE TO THE RECEIPT OF A TAX EXEMPTION PROVIDED PURSUANT TO THE PROVISIONS OF THIS SECTION.

S 2. This act shall take effect immediately.