

6965

2013-2014 Regular Sessions

I N A S S E M B L Y

April 29, 2013

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Introduced by M. of A. GABRYSZAK -- read once and referred to the  
Committee on Real Property Taxation

AN ACT to amend the public health law and 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 ASSEM-  
BLY, 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. Section 206 of the public health law is amended by adding a new  
15 subdivision 29 to read as follows:

16     29. (A) THE COMMISSIONER SHALL BIENNIALY DESIGNATE AND MAKE AVAILABLE  
17 A LIST OF DESIGNATED PHYSICIAN SHORTAGE AREAS IN THE STATE. A DESIGNATED  
18 PHYSICIAN SHORTAGE AREA SHALL BE A COUNTY OR OTHER SUB-COUNTY GEOGRAPHIC  
19 AREA DETERMINED BY THE COMMISSIONER TO BE IN SHORT SUPPLY OF PHYSICIANS  
20 IN PRIMARY CARE PRACTICE AND/OR ONE OR MORE MEDICAL SPECIALITIES. THE  
21 LIST SHALL INDICATE FOR EACH DESIGNATED PHYSICIAN SHORTAGE AREA, IF THE  
22 AREA IS IN SHORT SUPPLY OF PRIMARY CARE PHYSICIANS AND WHICH MEDICAL  
23 SPECIALITIES ARE IN SHORT SUPPLY IN THE DESIGNATED SHORTAGE AREA.

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

LBD02531-03-3

1 (B) IN ESTABLISHING DESIGNATED PHYSICIAN SHORTAGE AREAS, THE COMMIS-  
2 SIONER, TO THE EXTENT PRACTICABLE, SHALL UTILIZE CRITERIA CONSISTENT  
3 WITH THE CRITERIA UTILIZED TO MAKE AWARDS FOR THE PHYSICIAN PRACTICE  
4 SUPPORT PROGRAM ESTABLISHED PURSUANT TO PARAGRAPH (E) OF SUBDIVISION  
5 FIVE-A OF SECTION TWENTY-EIGHT HUNDRED SEVEN-M OF THIS CHAPTER.

6 (C) FOR THE PURPOSES OF THIS SUBDIVISION, "MEDICAL SPECIALTY OR  
7 SPECIALTY AREA" SHALL MEAN THE BRANCH OR BRANCHES OF SPECIAL COMPETENCE  
8 WITHIN A PHYSICIAN'S MEDICAL PRACTICE AS EVIDENCED BY THEIR CERTIF-  
9 ICATION BY A SPECIALITY MEDICAL BOARD ACCEPTABLE TO THE COMMISSIONER.

10 S 3. The real property tax law is amended by adding a new section 439  
11 to read as follows:

12 S 439. REAL PROPERTY TAX EXEMPTIONS IN DESIGNATED PHYSICIAN SHORTAGE  
13 AREA. 1. A MUNICIPAL CORPORATION OR SCHOOL DISTRICT MAY EXEMPT REAL  
14 PROPERTY PURCHASED BY A PHYSICIAN FOR USE SOLELY AS HIS OR HER PRIMARY  
15 RESIDENCE, TO THE EXTENT PROVIDED IN THIS SECTION, FROM TAXATION BY SUCH  
16 MUNICIPAL CORPORATION OR SCHOOL DISTRICT IF THE PHYSICIAN RESIDES IN AND  
17 HAS AN OFFICE LOCATED WITHIN A PHYSICIAN SHORTAGE AREA AS DESIGNATED BY  
18 THE COMMISSIONER OF HEALTH PURSUANT TO SUBDIVISION TWENTY-NINE OF  
19 SECTION TWO HUNDRED SIX OF THE PUBLIC HEALTH LAW. AFTER A PUBLIC HEAR-  
20 ING, THE GOVERNING BODY OF A MUNICIPAL CORPORATION MAY ADOPT A LOCAL  
21 LAW, AND THE BOARD OF A SCHOOL DISTRICT, OTHER THAN A SCHOOL DISTRICT  
22 SUBJECT TO ARTICLE FIFTY-TWO OF THE EDUCATION LAW, MAY ADOPT A RESOL-  
23 UTION, TO GRANT THE EXEMPTION AUTHORIZED PURSUANT TO THIS SECTION.

24 2. EXEMPTIONS PROVIDED PURSUANT TO SUBDIVISION ONE OF THIS SECTION  
25 SHALL ONLY APPLY TO REAL PROPERTY PURCHASED ON OR AFTER THE EFFECTIVE  
26 DATE OF THIS SECTION, AND THE SUBSEQUENT ENACTMENT OF A LOCAL LAW OR  
27 ADOPTION OF A RESOLUTION TO GRANT SUCH REAL PROPERTY TAX EXEMPTION.

28 3. ANY LOCAL LAW OR RESOLUTION ADOPTED PURSUANT TO SUBDIVISION ONE OF  
29 THIS SECTION SHALL ESTABLISH THE DURATION AND PERCENTAGE OF SUCH AN  
30 EXEMPTION, WHICH SHALL EXCEED NEITHER A PERIOD OF FIVE YEARS NOR THIR-  
31 TY-FIVE PERCENT OF THE PROPERTY'S ASSESSED VALUE. SUCH LOCAL LAW OR  
32 RESOLUTION MAY INCLUDE OTHER CONDITIONS OR RESTRICTIONS, INCLUDING BUT  
33 NOT LIMITED TO PROVISIONS REGARDING THE MAXIMUM VALUE OF ELIGIBLE PROP-  
34 erty, AT THE DISCRETION OF THE PROMULGATING MUNICIPAL CORPORATION OR  
35 SCHOOL DISTRICT.

36 4. A COPY OF SUCH LOCAL LAWS OR RESOLUTIONS SHALL BE FILED WITH THE  
37 STATE BOARD AND THE ASSESSOR FOR SUCH MUNICIPAL CORPORATION OR SCHOOL  
38 DISTRICT WHO PREPARES THE ASSESSMENT ROLL UPON WHICH THE TAXES OF SUCH  
39 MUNICIPAL CORPORATION OR SCHOOL DISTRICT ARE LEVIED.

40 S 4. This act shall take effect immediately and shall apply to tax  
41 years beginning on or after the first of March next succeeding such  
42 effective date; or in the case of municipal taxing authorities which  
43 have a taxable status date other than March first established by char-  
44 ter, this act shall take effect with the first establishment of the  
45 taxable status of real property in the municipality next succeeding the  
46 effective date of this act.