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

4021

2015-2016 Regular Sessions

I N A S S E M B L Y

January 28, 2015

Introduced by M. of A. TENNEY, FINCH, TEDISCO -- Multi-Sponsored by -- M. of A. HAWLEY -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to establishing a tax credit for the installation of dry fire hydrants

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 468-a to read as follows:

S 468-A. DRY FIRE HYDRANT CREDIT. 1. A COUNTY, CITY, TOWN, OR VILLAGE ACTING THROUGH ITS LOCAL LEGISLATIVE BODY IS HEREBY AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS TO PROVIDE FOR AN EXEMPTION FROM TAXATION IN THE AMOUNT OF ONE HUNDRED DOLLARS FOR THE CONSTRUCTION AND MAINTENANCE OF A DRY FIRE HYDRANT AS DEFINED BY THE STATE FIRE CODE. DRY FIRE HYDRANTS INSTALLED PRIOR TO THE EFFECTIVE DATE OF THIS SECTION MUST BE INSPECTED FOR COMPLIANCE WITH ALL REQUIREMENTS SPECIFIED IN THIS SECTION.

2. NO SUCH EXEMPTION SHALL BE GRANTED UNLESS IT MEETS STATE FIRE CODE REQUIREMENTS AND:

(A) THE DRY FIRE HYDRANT IS MADE AVAILABLE FOR USE BY LOCAL FIRE DEPARTMENTS; AND

(B) THE DRY FIRE HYDRANT IS LOCATED ON PROPERTY WITHIN THE GEOGRAPHICAL AREA IN WHICH SUCH DRY FIRE HYDRANTS ARE PERMITTED; AND

(C) EACH DRY FIRE HYDRANT SHALL BE ACCESSIBLE TO FIRE PROTECTION EQUIPMENT AS DETERMINED BY THE FIRE DEPARTMENT OF THE LOCALITY IN WHICH THE PROPERTY IS LOCATED. LOCAL FIRE DEPARTMENTS MAY AUTHORIZE PRIVATE ROADS MAINTAINED YEAR ROUND IF THE DEPARTMENT DETERMINES THAT SUCH ROADS WILL ENABLE USE OF A DRY FIRE HYDRANT; AND

(D) THE DRY FIRE HYDRANT IS INSPECTED ANNUALLY BY THE FIRE DEPARTMENT OF THE LOCALITY IN WHICH THE PROPERTY IS LOCATED.

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

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3. SUCH EXEMPTION FROM TAXATION SHALL BE GRANTED UPON AN APPLICATION MADE ANNUALLY, UPON A FORM TO BE PROMULGATED BY THE STATE BOARD, BY THE OWNER OF SUCH PROPERTY TO THE ASSESSOR OF THE CITY, TOWN, VILLAGE OR COUNTY HAVING THE POWER TO ASSESS PROPERTY FOR TAXATION ON OR BEFORE THE APPROPRIATE TAXABLE STATUS DATE OF SUCH CITY, TOWN, VILLAGE OR COUNTY. IF THE ASSESSOR IS SATISFIED THAT THE PROPERTY IS ENTITLED TO AN EXEMPTION PURSUANT TO THIS SECTION, HE OR SHE SHALL APPROVE THE APPLICATION AND SUCH IMPROVEMENTS SHALL BE EXEMPT FROM TAXATION AND SPECIAL AD VALOREM LEVIES AS PROVIDED IN THIS SECTION.

S 2. The state fire prevention and building code council is hereby directed to implement rules and regulations requiring the construction, maintenance and inspection of dry fire hydrants in accordance with this act.

S 3. This act shall take effect immediately and shall apply to real property having a taxable status date on or after the first of January next succeeding the date on which this act shall have become a law; and provided, however, that effective immediately, the addition, amendment or repeal of any rule or regulation necessary for the implementation of this act on its effective date is authorized and directed to be made and completed on or before such effective date.