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

2088

2015-2016 Regular Sessions

I N S E N A T E

January 21, 2015

Introduced by Sen. FLANAGAN -- 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 real property tax exemptions for volunteer firefighters and volunteer ambulance workers in certain counties

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

Section 1. Subdivision 4 of section 466-c of the real property tax law, as added by chapter 450 of the laws of 2002 and as further amended by section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

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 as prescribed by the commissioner. ONCE GRANTED, THEREAFTER NO RENEWAL APPLICATION SHALL BE NECESSARY, PROVIDED THAT THE PROPERTY CONTINUES TO BE THE PRIMARY RESIDENCE OF THE APPLICANT, AND CONTINUES TO OTHERWISE QUALIFY, AND SO LONG AS THE AUTHORITY HAVING JURISDICTION FOR THE INCORPORATED VOLUNTEER FIRE COMPANY OR FIRE DEPARTMENT, OR INCORPORATED VOLUNTARY AMBULANCE SERVICE CONTINUES TO CERTIFY THE APPLICANT AS AN ENROLLED MEMBER PURSUANT TO PARAGRAPH (D) OF SUBDIVISION TWO OF THIS SECTION.

S 2. This act shall take effect immediately.

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

LBD05332-01-5