

3192

2015-2016 Regular Sessions

I N   A S S E M B L Y

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Introduced by M. of A. FITZPATRICK, McDONOUGH, McKEVITT, CURRAN, HAWLEY  
-- Multi-Sponsored by -- M. of A. THIELE -- read once and referred to  
the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to exemptions for  
police officers, firefighters and teachers

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

1     Section 1. The real property tax law is amended by adding a new  
2     section 466-k to read as follows:  
3     S 466-K. POLICE OFFICERS, FIREFIGHTERS AND TEACHERS. 1. AS USED IN  
4     THIS SECTION: "POLICE OFFICER" SHALL MEAN A PERSON WHO IS CURRENTLY  
5     EMPLOYED AS A SWORN OFFICER OF AN AUTHORIZED POLICE DEPARTMENT OR FORCE  
6     OF A CITY, TOWN OR VILLAGE; "FIREFIGHTER" SHALL MEAN A PERSON WHO IS  
7     CURRENTLY EMPLOYED ON A PERMANENT BASIS AS AN OFFICER OR MEMBER OF AN  
8     ORGANIZED FIRE DEPARTMENT OF A CITY, TOWN, VILLAGE OR FIRE DISTRICT; AND  
9     "TEACHER" SHALL MEAN A PERSON WHO IS CURRENTLY EMPLOYED IN A TEACHING  
10    CAPACITY IN AN ELEMENTARY OR SECONDARY SCHOOL IN NEW YORK STATE, HAS  
11    GRADUATED FROM AN ACCREDITED COLLEGE OR UNIVERSITY AND HOLDS A VALID  
12    STATE TEACHING CERTIFICATE ISSUED PURSUANT TO ARTICLE SIXTY-ONE OF THE  
13    EDUCATION LAW.  
14    2. REAL PROPERTY OWNED BY A POLICE OFFICER, FIREFIGHTER OR TEACHER, OR  
15    A POLICE OFFICER AND SPOUSE, FIREFIGHTER AND SPOUSE OR TEACHER AND  
16    SPOUSE, SHALL BE EXEMPT FROM TAXATION TO THE EXTENT OF TEN PERCENT OF  
17    THE ASSESSED VALUE OF SUCH PROPERTY FOR CITY, TOWN, VILLAGE AND SCHOOL  
18    PURPOSES, EXCLUSIVE OF SPECIAL ASSESSMENTS, PROVIDED THAT THE GOVERNING  
19    BODY OF A CITY, TOWN, VILLAGE OR SCHOOL DISTRICT, AFTER A PUBLIC HEARING  
20    ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR; PROVIDED  
21    FURTHER, HOWEVER, THAT SUCH EXEMPTION SHALL IN NO EVENT EXCEED TEN THOU-  
22    SAND DOLLARS MULTIPLIED BY THE LATEST STATE EQUALIZATION RATE FOR THE  
23    ASSESSING UNIT IN WHICH SUCH REAL PROPERTY IS LOCATED.

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

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1 3. SUCH EXEMPTION SHALL NOT BE GRANTED TO A POLICE OFFICER, FIREFIGHT-  
2 ER OR TEACHER UNLESS:

3 (A) THE APPLICANT RESIDES WITHIN THE CITY, TOWN OR VILLAGE WHICH IS  
4 SERVED BY THE POLICE DEPARTMENT, FIRE DEPARTMENT, OR ELEMENTARY OR  
5 SECONDARY SCHOOL WHERE SUCH APPLICANT IS SO EMPLOYED;

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

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

13 (D) THE APPLICANT HAS BEEN CERTIFIED BY THE AUTHORITY HAVING JURISDIC-  
14 TION FOR THE POLICE DEPARTMENT, FIRE DEPARTMENT, OR ELEMENTARY OR  
15 SECONDARY SCHOOL AS A POLICE OFFICER, FIREFIGHTER OR TEACHER OF SUCH  
16 POLICE DEPARTMENT, FIRE DEPARTMENT OR ELEMENTARY OR SECONDARY SCHOOL FOR  
17 AT LEAST ONE YEAR IMMEDIATELY PRECEDING SUCH CERTIFICATION. IT SHALL BE  
18 THE DUTY AND RESPONSIBILITY OF THE CITY, TOWN, VILLAGE OR SCHOOL  
19 DISTRICT WHICH ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PURSUANT TO  
20 THIS SECTION TO DETERMINE THE PROCEDURE FOR CERTIFICATION.

21 4. THE EXEMPTION PROVIDED BY THIS SECTION SHALL TERMINATE WHENEVER:

22 (A) THE APPLICANT CEASES TO BE A POLICE OFFICER, FIREFIGHTER OR TEACH-  
23 ER OF THE AUTHORITY WHICH CERTIFIED THE APPLICANT UNDER THE PROVISIONS  
24 OF PARAGRAPH (D) OF SUBDIVISION THREE OF THIS SECTION;

25 (B) THE REAL PROPERTY CEASES TO BE THE PRIMARY RESIDENCE OF THE APPLI-  
26 CANT;

27 (C) THE APPLICANT CEASES TO BE THE OWNER OF THE REAL PROPERTY; OR

28 (D) THE APPLICANT CEASES TO BE A RESIDENT OF THE CITY, TOWN OR VILLAGE  
29 WHICH IS SERVED BY THE POLICE DEPARTMENT, FIRE DEPARTMENT, OR ELEMENTARY  
30 OR SECONDARY SCHOOL WHICH CERTIFIED THE APPLICANT UNDER THE PROVISIONS  
31 OF PARAGRAPH (D) OF SUBDIVISION THREE OF THIS SECTION.

32 5. APPLICATION OF SUCH EXEMPTION SHALL BE FILED WITH THE ASSESSOR OR  
33 OTHER AGENCY, DEPARTMENT OR OFFICE DESIGNATED BY THE CITY, TOWN OR  
34 VILLAGE OFFICER, SUCH EXEMPTION ON OR BEFORE THE TAXABLE STATUS DATE ON  
35 A FORM AS PRESCRIBED BY THE STATE BOARD.

36 6. NO APPLICANT WHO IS A POLICE OFFICER, FIREFIGHTER OR TEACHER WHO IS  
37 RECEIVING ANY BENEFIT UNDER THE PROVISIONS OF THIS ARTICLE SHALL SUFFER  
38 ANY DISCRIMINATION OF SUCH BENEFIT BECAUSE OF THE PROVISIONS OF THIS  
39 SECTION.

40 S 2. This act shall take effect on the thirtieth day after it shall  
41 have become a law.