

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 ASSEM-
BLY, DO ENACT AS FOLLOWS:

- 1 Section 1. The real property tax law is amended by adding a new
2 section 468-a to read as follows:
3 S 468-A. DRY FIRE HYDRANT CREDIT. 1. A COUNTY, CITY, TOWN, OR VILLAGE
4 ACTING THROUGH ITS LOCAL LEGISLATIVE BODY IS HEREBY AUTHORIZED AND
5 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS TO PROVIDE FOR AN EXEMPTION FROM
6 TAXATION IN THE AMOUNT OF ONE HUNDRED DOLLARS FOR THE CONSTRUCTION AND
7 MAINTENANCE OF A DRY FIRE HYDRANT AS DEFINED BY THE STATE FIRE CODE.
8 DRY FIRE HYDRANTS INSTALLED PRIOR TO THE EFFECTIVE DATE OF THIS SECTION
9 MUST BE INSPECTED FOR COMPLIANCE WITH ALL REQUIREMENTS SPECIFIED IN THIS
10 SECTION.
11 2. NO SUCH EXEMPTION SHALL BE GRANTED UNLESS IT MEETS STATE FIRE CODE
12 REQUIREMENTS AND:
13 (A) THE DRY FIRE HYDRANT IS MADE AVAILABLE FOR USE BY LOCAL FIRE
14 DEPARTMENTS; AND
15 (B) THE DRY FIRE HYDRANT IS LOCATED ON PROPERTY WITHIN THE GEOGRAPH-
16 ICAL AREA IN WHICH SUCH DRY FIRE HYDRANTS ARE PERMITTED; AND
17 (C) EACH DRY FIRE HYDRANT SHALL BE ACCESSIBLE TO FIRE PROTECTION
18 EQUIPMENT AS DETERMINED BY THE FIRE DEPARTMENT OF THE LOCALITY IN WHICH
19 THE PROPERTY IS LOCATED. LOCAL FIRE DEPARTMENTS MAY AUTHORIZE PRIVATE
20 ROADS MAINTAINED YEAR ROUND IF THE DEPARTMENT DETERMINES THAT SUCH ROADS
21 WILL ENABLE USE OF A DRY FIRE HYDRANT; AND
22 (D) THE DRY FIRE HYDRANT IS INSPECTED ANNUALLY BY THE FIRE DEPARTMENT
23 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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1 3. SUCH EXEMPTION FROM TAXATION SHALL BE GRANTED UPON AN APPLICATION
2 MADE ANNUALLY, UPON A FORM TO BE PROMULGATED BY THE STATE BOARD, BY THE
3 OWNER OF SUCH PROPERTY TO THE ASSESSOR OF THE CITY, TOWN, VILLAGE OR
4 COUNTY HAVING THE POWER TO ASSESS PROPERTY FOR TAXATION ON OR BEFORE THE
5 APPROPRIATE TAXABLE STATUS DATE OF SUCH CITY, TOWN, VILLAGE OR COUNTY.
6 IF THE ASSESSOR IS SATISFIED THAT THE PROPERTY IS ENTITLED TO AN
7 EXEMPTION PURSUANT TO THIS SECTION, HE OR SHE SHALL APPROVE THE APPLICA-
8 TION AND SUCH IMPROVEMENTS SHALL BE EXEMPT FROM TAXATION AND SPECIAL AD
9 VALOREM LEVIES AS PROVIDED IN THIS SECTION.

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

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