

STATE OF NEW YORK

3102

2021-2022 Regular Sessions

IN SENATE

January 27, 2021

Introduced by Sen. KAPLAN -- read twice and ordered printed, and when printed to be committed to the Committee on Veterans, Homeland Security and Military Affairs

AN ACT to amend the real property tax law, in relation to establishing a real property tax exemption for certain certified first responders

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 § 466-k. Certified first responders. 1. Real property owned by a
4 certified first responder who is disabled as a result of a certified
5 World Trade Center medical condition shall be exempt from taxation to
6 the extent of fifteen percent of the assessed value of such property for
7 city, village, town, part town, special district or county purposes,
8 exclusive of special assessments, provided that the governing body of a
9 city, village, town or county, after a public hearing, adopts a local
10 law, ordinance or resolution providing therefor; provided further,
11 however, that such exemption shall in no event exceed three thousand
12 dollars multiplied by the latest state equalization rate for the assess-
13 ing unit in which such real property is located.

14 2. Such exemption shall not be granted to a certified first responder
15 who is disabled as a result of a certified World Trade Center medical
16 condition unless:

17 (a) the property is the primary residence of the applicant; and

18 (b) the property is used exclusively for residential purposes;
19 provided, however, that in the event any portion of such property is not
20 used exclusively for the applicant's residence but is used for other
21 purposes, such portion shall be subject to taxation and the remaining
22 portion only shall be entitled to the exemption provided by this
23 section.

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

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1 3. Application for such exemption shall be filed with the assessor or
2 other agency, department or office designated by the municipality offer-
3 ing such exemption on or before the taxable status date on a form as
4 prescribed by the commissioner.

5 4. No applicant who is a certified first responder who is disabled as
6 a result of a certified World Trade Center medical condition who by
7 reason of such status is receiving any benefit under the provisions of
8 this article on the effective date of this section shall suffer any
9 diminution of such benefit because of the provisions of this section.

10 § 2. This act shall take effect on the first of January next succeed-
11 ing the date on which it shall have become a law and shall apply to
12 assessment rolls prepared on the basis of taxable status dates occurring
13 on or after such date.