STATE OF NEW YORK

3102--A

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

Section 1. The real property tax law is amended by adding a new section 466-k to read as follows:

§ 466-k. Certified first responders. 1. For purposes of this section, the following terms shall have the following meanings:

(a) "Certified first responder" shall have the same meaning as defined pursuant to section three thousand one of the public health law.

(b) "Certified World Trade Center medical condition" shall mean a medical condition which has been certified by the World Trade Center health program as a covered condition.

2. Real property owned by a certified first responder who is disabled as a result of a certified World Trade Center medical condition shall be exempt from taxation to the extent of fifteen percent of the assessed value of such property for city, village, town, part town, special district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor; provided further, however, that such exemption shall in no event exceed three thousand dollars multiplied by the latest state equalization rate for the assessing unit in which such real property is located.

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

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

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

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

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.

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

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