

STATE OF NEW YORK

9587

IN SENATE

May 16, 2024

Introduced by Sen. HARCKHAM -- 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 providing a tax exemption on real property owned by active auxiliary police officers in local law enforcement agencies in certain counties

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 465 to read as follows:

3 § 465. Volunteer auxiliary police officers; certain counties. 1. Real
4 property owned by an active auxiliary police officer in a local law
5 enforcement agency or such active officer and spouse residing in any
6 county having a population of more than three hundred twenty thousand
7 and less than three hundred fifty thousand, determined in accordance
8 with the latest federal decennial census, shall be exempt from taxation
9 to the extent of ten percent of the assessed value of such property for
10 city, village, town, part town, special district, school district, fire
11 district or county purposes, exclusive of special assessments, provided
12 that the governing body of a city, village, town, school district, fire
13 district or county, after a public hearing, adopts a local law, ordi-
14 nance or resolution providing therefor, provided further, however, that
15 such exemption shall in no event exceed three thousand dollars multi-
16 plied by the latest state equalization rate for the assessing unit in
17 which real property is located.

18 2. Such exemption shall not be granted to an active auxiliary police
19 officer in a local law enforcement agency residing in such county
20 unless:

21 (a) the applicant resides in the city, town or village which is served
22 by such auxiliary police department;

23 (b) the property is the primary residence of the applicant;

24 (c) the property is used exclusively for residential purposes;
25 provided however, that in the event any portion of such property is not
26 used exclusively for the applicant's residence but is used for other
27 purposes, such portion shall be subject to taxation and the remaining

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

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1 portion only shall be entitled to the exemption provided by this
2 section; and

3 (d) the applicant has been certified by the law enforcement agency in
4 which such volunteer auxiliary police officer serves as being an active
5 member as determined by the local enforcement agency's standards for at
6 least five years. It shall be the duty and responsibility of the munici-
7 pality, school district and/or fire district which adopts a local law,
8 ordinance or resolution pursuant to this section to determine the proce-
9 cedure for certification.

10 3. Application for such exemption shall be filed with the assessor or
11 other agency, department or office designated by the municipality,
12 school district and/or fire district offering such exemption on or
13 before the taxable status date on a form as prescribed by the commis-
14 sioner.

15 4. An active auxiliary police officer shall not be eligible to receive
16 the exemption if such applicant receives either a real property tax
17 exemption pursuant to this title, or an income tax credit pursuant to
18 section six hundred six of the tax law, related to services as a volun-
19 teer firefighter or ambulance worker.

20 § 2. This act shall take effect on the first of January next succeed-
21 ing the date on which it shall have become a law and shall apply to
22 taxable status dates occurring on or after such date.