

STATE OF NEW YORK

8892

IN ASSEMBLY

January 19, 2022

Introduced by M. of A. LAWLER -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a tax exemption on real property owned by members of volunteer fire companies in a certain county

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 466-1 to read as follows:

3 § 466-1. Volunteer firefighters; certain county. 1. Real property
4 owned by an enrolled member of an incorporated volunteer fire company,
5 fire department or such enrolled member and spouse residing in any coun-
6 ty having a population of more than three hundred thirty thousand but
7 not more than three hundred forty-five thousand inhabitants, determined
8 in accordance with the latest decennial federal census, shall be exempt
9 from taxation to the extent of ten percent of the assessed value of such
10 property for city, village, town, part town, special district, school
11 district or county purposes, exclusive of special assessments, provided
12 that the governing body of a city, village, town, school district or
13 county, after a public hearing, adopts a local law, ordinance or resol-
14 ution providing therefor; provided further, however, that such exemption
15 shall in no event exceed three thousand dollars multiplied by the latest
16 state equalization rate for the assessing unit in which such real prop-
17 erty is located.

18 2. Such exemption shall not be granted to an enrolled member of an
19 incorporated volunteer fire company or fire department unless:

20 (a) the applicant resides in such county; provided that an applicant
21 need not reside in the city, town, school district or village which is
22 served by such incorporated volunteer fire company or fire 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 authority having jurisdic-
4 tion for the incorporated volunteer fire company or fire department as
5 an enrolled member of such incorporated volunteer fire company or fire
6 department for at least five years. It shall be the duty and responsi-
7 bility of the municipality which adopts a local law, ordinance or resol-
8 ution pursuant to this section to determine the procedure for certif-
9 ication.

10 3. Any enrolled member of an incorporated volunteer fire company or
11 fire department who accrues more than twenty years of active service and
12 is so certified by the authority having jurisdiction for the incorpo-
13 rated volunteer fire company or fire department, shall be granted the
14 ten percent exemption as authorized by this section for the remainder of
15 his or her life as long as his or her primary residence is located with-
16 in such county provided that the governing body of a city, village,
17 town, school district or county, after a public hearing, adopts a local
18 law, ordinance or resolution providing therefor.

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

23 5. No applicant who is a volunteer firefighter who by reason of such
24 status is receiving any benefit under the provisions of this article on
25 the effective date of this section shall suffer any diminution of such
26 benefit because of the provisions of this section.

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