

STATE OF NEW YORK

9018

IN SENATE

May 4, 2022

Introduced by Sen. SERINO -- 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 members of volunteer fire companies or voluntary ambulance services in a certain county

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 466-c of the real property tax law, as added by
2 chapter 435 of the laws of 2002, subdivision 4 as further amended by
3 subdivision (b) of section 1 of part W of chapter 56 of the laws of
4 2010, is amended to read as follows:

5 § 466-c. Volunteer firefighters and volunteer ambulance workers;
6 certain county. 1. Real property owned by an enrolled member of an
7 incorporated volunteer fire company, fire department or incorporated
8 voluntary ambulance service or such enrolled member and spouse residing
9 in any county having a population of more than two hundred [eighty]
10 ninety thousand inhabitants but less than [two] three hundred [eighty]
11 thousand [two hundred] inhabitants, [~~determined in accordance with the~~
12 ~~latest decennial federal census~~] based upon and recorded by the two
13 thousand twenty federal census, shall be exempt from taxation to the
14 extent of ten percent of the assessed value of such property for city,
15 village, town, part town, special district, school district, fire
16 district or county purposes, exclusive of special assessments, provided
17 that the governing body of a city, village, town, school district, fire
18 district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor[~~; provided further, however, that~~
19 ~~such exemption shall in no event exceed three thousand dollars multiplied by the latest state equalization rate for the assessing unit in~~
20 ~~which such real property is located~~].

23 2. Such exemption shall not be granted to an enrolled member of an
24 incorporated volunteer fire company, fire department or incorporated
25 voluntary ambulance service residing in such county unless:

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

LBD15536-01-2

1 (a) the applicant resides in the city, town or village which is served
2 by such incorporated volunteer fire company or fire department or incor-
3 porated voluntary ambulance service;

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

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

11 (d) the applicant has been certified by the authority having jurisdic-
12 tion for the incorporated volunteer fire company or fire department as
13 an enrolled member of such incorporated volunteer fire company or fire
14 department for at least five years or the applicant has been certified
15 by the authority having jurisdiction for the incorporated voluntary
16 ambulance service as an enrolled member of such incorporated voluntary
17 ambulance service for at least five years. It shall be the duty and
18 responsibility of the municipality, school district and/or fire district
19 which adopts a local law, ordinance or resolution pursuant to this
20 section to determine the procedure for certification.

21 3. Any enrolled member of an incorporated volunteer fire company, fire
22 department or incorporated voluntary ambulance service who accrues more
23 than twenty years of active service and is so certified by the authority
24 having jurisdiction for the incorporated volunteer fire company, fire
25 department or incorporated voluntary ambulance service, shall be granted
26 the ten percent exemption as authorized by this section for the remain-
27 der of his or her life as long as his or her primary residence is
28 located within such county provided that the governing body of a city,
29 village, town, school district and/or fire district or county, after a
30 public hearing, adopts a local law, ordinance or resolution providing
31 therefor.

32 4. Application for such exemption shall be filed with the assessor or
33 other agency, department or office designated by the municipality,
34 school district and/or fire district offering such exemption on or
35 before the taxable status date on a form as prescribed by the commis-
36 sioner.

37 5. No applicant who is a volunteer firefighter or volunteer ambulance
38 worker who by reason of such status is receiving any benefit under the
39 provisions of this article on the effective date of this section shall
40 suffer any diminution of such benefit because of the provisions of this
41 section.

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