

# STATE OF NEW YORK

5619--A

2025-2026 Regular Sessions

## IN ASSEMBLY

February 18, 2025

Introduced by M. of A. STERN, LEVENBERG -- read once and referred to the Committee on Real Property Taxation -- reported and referred to the Committee on Ways and Means -- 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 a real property tax exemption for surviving spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty

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

1 Section 1. Section 466-a of the real property tax law, as added by  
2 chapter 670 of the laws of 2022, is amended to read as follows:

3 § 466-a. Volunteer firefighters and volunteer ambulance workers. 1.  
4 Real property owned by an enrolled member of an incorporated volunteer  
5 fire company, fire department or incorporated voluntary ambulance  
6 service or such enrolled member and spouse residing in any county shall  
7 be exempt from taxation to the extent of up to ten percent of the  
8 assessed value and surviving spouses of members killed in the line of  
9 duty shall be exempt from taxation to the extent of up to fifty per  
10 centum of the assessed value of such property for city, village, town,  
11 part town, special district, school district, fire district or county  
12 purposes, exclusive of special assessments, provided that the governing  
13 body of a city, village, town, school district, fire district or county,  
14 after a public hearing, adopts a local law, ordinance or resolution  
15 providing therefor.

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

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

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

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

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

7 (d) the applicant has been certified by the authority having jurisdic-  
8 tion for the incorporated volunteer fire company, fire department, or  
9 voluntary ambulance service as an enrolled member of such incorporated  
10 volunteer fire company, fire department, or voluntary ambulance service,  
11 as determined by the governing body of a city, village, town, school  
12 district, fire district or county; provided, however, that such govern-  
13 ing body shall establish a minimum service requirement for each appli-  
14 cant between two years of service and five years of service. It shall be  
15 the duty and responsibility of the governing body of each municipality,  
16 school district and/or fire district which adopts a local law, ordinance  
17 or resolution pursuant to this section to determine the procedure for  
18 certification.

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

30 4. [~~Un-remarried spouses of volunteer firefighters or volunteer ambu-~~  
31 ~~lance workers killed in the line of duty. Any local law or ordinance~~  
32 ~~adopted pursuant to this section may be separately amended, or a local~~  
33 ~~law, ordinance or resolution may be separately adopted to continue an~~  
34 ~~exemption or reinstate a pre-existing exemption claimed under such stat-~~  
35 ~~utes by an enrolled member of an incorporated volunteer fire company,~~  
36 ~~fire department, or incorporated voluntary ambulance service, to such~~  
37 ~~deceased enrolled member's un-remarried spouse if such member is killed~~  
38 ~~in the line of duty,] After the local legislative body of a county,  
39 city, town, or village passes a local law, or a school district passes a  
40 resolution, notwithstanding any other provision of law, real property  
41 owned by a surviving spouse of a enrolled member of an incorporated  
42 volunteer fire company, fire department, or incorporated voluntary ambu-  
43 lance service killed in the line of duty, shall be exempt from taxation  
44 to the extent of fifty per centum of the assessed valuation thereof.  
45 Within such local law or resolution, the local legislative body or  
46 school district may reduce the percentage of exemption authorized pursu-  
47 ant to this section, provided, however, that:~~

48 (a) such [~~un-remarried~~] surviving spouse is certified by the authority  
49 having jurisdiction for the incorporated volunteer fire company, fire  
50 department or incorporated voluntary ambulance service as [~~an un-remar-~~  
51 ~~ried~~] a surviving spouse of an enrolled member of such incorporated  
52 volunteer fire company, fire department or incorporated voluntary ambu-  
53 lance service who was killed in the line of duty; and

54 (b) such deceased volunteer had been an enrolled member for at least  
55 [~~five years~~] the minimum number of years of service, between two and  
56 five years, established by the municipality under this section; and

1 (c) such deceased volunteer had been receiving [~~the~~] an exemption  
2 prior to [~~his or her~~] their death.

3 4-a. Notwithstanding any other provision of law to the contrary, the  
4 provisions of this section shall apply to any real property held in  
5 trust solely for the benefit of a person or persons who would otherwise  
6 be eligible for a real property tax exemption, pursuant to subdivision  
7 four of this section, were such person or persons the owner or owners of  
8 such real property.

9 (a) For the purposes of this section, title to that portion of real  
10 property owned by a cooperative apartment corporation in which a  
11 tenant-stockholder of such corporation resides and which is represented  
12 by their share or shares of stock in such corporation as determined by  
13 its or their proportional relationship to the total outstanding stock of  
14 the corporation, including that owned by the corporation, shall be  
15 deemed to be vested in such tenant-stockholder.

16 (b) Provided that all other eligibility criteria of this section are  
17 met, that proportion of the assessment of such real property owned by a  
18 cooperative apartment corporation determined by the relationship of such  
19 real property vested in such tenant-stockholder to such real property  
20 owned by such cooperative apartment corporation in which such tenant-  
21 stockholder resides shall be subject to exemption from taxation pursuant  
22 to this section and any exemption so granted shall be credited by the  
23 appropriate taxing authority against the assessed valuation of such real  
24 property; the reduction in real property taxes realized thereby shall be  
25 credited by the cooperative apartment corporation against the amount of  
26 such taxes otherwise payable by or chargeable to such tenant-stockhold-  
27 er.

28 (c) Notwithstanding paragraph (b) of this subdivision, a tenant-stock-  
29 holder who resides in a dwelling that is subject to the provisions of  
30 either article two, four, five or eleven of the private housing finance  
31 law shall not be eligible for an exemption pursuant to this section.

32 (d) Notwithstanding paragraph (b) of this subdivision, real property  
33 owned by a cooperative apartment corporation may be exempt from taxation  
34 pursuant to this section by a municipality in which such real property  
35 is located only if the governing body of such municipality, after public  
36 hearing, adopts a local law, ordinance or resolution providing therefor.

37 5. [~~Un-remarried~~] Surviving spouses of deceased volunteer firefighters  
38 or volunteer ambulance workers. Any local law or ordinance adopted  
39 pursuant to this section may be separately amended, or a local law,  
40 ordinance or resolution may be separately adopted to continue an  
41 exemption or reinstate a pre-existing exemption to [~~an un-remarried~~] a  
42 surviving spouse of a deceased enrolled member of an incorporated volun-  
43 teer fire company, fire department, or incorporated voluntary ambulance  
44 service; provided, however, that:

45 (a) such [~~un-remarried~~] surviving spouse is certified by the authority  
46 having jurisdiction for the incorporated volunteer fire company, fire  
47 department or incorporated voluntary ambulance service as [~~an un-remar-~~  
48 ~~ried~~] a surviving spouse of a deceased enrolled member of such incorpo-  
49 rated volunteer fire company, fire department or incorporated voluntary  
50 ambulance service; and

51 (b) such deceased volunteer had been an enrolled member for at least  
52 twenty years; and

53 (c) such deceased volunteer and [~~un-remarried~~] surviving spouse had  
54 been receiving the exemption for such property prior to the death of  
55 such volunteer.

1 6. Application for such exemption shall be filed with the assessor or  
2 other agency, department or office designated by the municipality,  
3 school district and/or fire district offering such exemption on or  
4 before the taxable status date on a form as prescribed by the commis-  
5 sioner.

6 7. No applicant who is a volunteer firefighter or volunteer ambulance  
7 worker who by reason of such status is receiving any benefit under the  
8 provisions of this article on the effective date of this section shall  
9 suffer any diminution of such benefit because of the provisions of this  
10 section.

11 8. Any city, village, town, school district, fire district or county  
12 that currently, through local law, ordinance or resolution, provides an  
13 exemption from taxation for an enrolled member of an incorporated volun-  
14 teer fire company, fire department or incorporated voluntary ambulance  
15 service, such enrolled member and spouse, or [~~an un-remarried~~] a surviv-  
16 ing spouse shall be authorized to continue to provide such exemption,  
17 provided however, such city, village, town, school district, fire  
18 district or county shall adopt a local law, ordinance or resolution to  
19 conform to the provisions of this section no later than three years  
20 after the effective date of this section.

21 9. Notice to affected municipalities. On or before December thirty-  
22 first, two thousand twenty-two, it shall be the duty of the commissioner  
23 or [~~her or his~~] such commissioner's designees to notify or cause to be  
24 notified, in a manner prescribed by the commissioner, the chief execu-  
25 tive officer of each and any municipality in which former sections four  
26 hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c,  
27 four hundred sixty-six-d, four hundred sixty-six-f, four hundred sixty-  
28 six-g, four hundred sixty-six-h, four hundred sixty-six-i, four hundred  
29 sixty-six-j, and four hundred sixty-six-k of [~~the real property tax law~~]  
30 this title apply, of the provisions of [~~the~~] chapter six hundred seventy  
31 of the laws of two thousand twenty-two that added this section.

32 § 2. This act shall take effect immediately.