

STATE OF NEW YORK

6127

2025-2026 Regular Sessions

IN ASSEMBLY

February 26, 2025

Introduced by M. of A. BRABENEC -- 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 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. The real property tax law is amended by adding a new
2 section 466-m to read as follows:

3 § 466-m. Volunteer firefighters and volunteer ambulance workers;
4 exemption. 1. Real property owned by an enrolled member of an incorpo-
5 rated volunteer fire company, fire department or incorporated voluntary
6 ambulance service or such enrolled member and spouse residing in a coun-
7 ty which has a population of more than two hundred fifty thousand and
8 less than five hundred thousand persons, according to the latest federal
9 decennial census and which is not located within a city with a popu-
10 lation of one million or more shall be exempt from taxation to the
11 extent of ten percent of the assessed value of such property for city,
12 village, town, part town, school district, special district or county
13 purposes, exclusive of special assessments, provided that the governing
14 body of a city, village, town, school district or county, after a public
15 hearing, adopts a local law, ordinance or resolution 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;

23 (c) the property is used exclusively for residential purposes;
24 provided however, that in the event any portion of such property is not

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

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1 used exclusively for the applicant's residence but is used for other
2 purposes, such portion shall be subject to taxation and the remaining
3 portion only shall be entitled to the exemption provided by this
4 section; and

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

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

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

29 5. No applicant who is a volunteer firefighter or volunteer ambulance
30 worker who by reason of such status is receiving any benefit under the
31 provisions of this article on the effective date of this section shall
32 suffer any diminution of such benefit because of the provisions of this
33 section.

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