

STATE OF NEW YORK

8892--A

IN ASSEMBLY

January 19, 2022

Introduced by M. of A. LAWLER -- read once and referred to the Committee on Real Property Taxation -- 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 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 466-1 to read as follows:

3 § 466-1. Volunteer firefighters and volunteer ambulance workers;
4 certain county. 1. Real property owned by an enrolled member of an
5 incorporated volunteer fire company, fire department or incorporated
6 voluntary ambulance service or such enrolled member and spouse residing
7 in any county having a population of more than three hundred thirty-
8 eight thousand and less than three hundred thirty-nine thousand inhabit-
9 ants, based upon and recorded by the latest federal decennial census,
10 shall be exempt from taxation to the extent of ten percent of the
11 assessed value of such property for city, village, town, part town,
12 special district, school district, fire district or county purposes,
13 exclusive of special assessments, provided that the governing body of a
14 city, village, town, school district, fire district or county, after a
15 public hearing, adopts a local law, ordinance or resolution providing
16 therefor.

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

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

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
28 portion only shall be entitled to the exemption provided by this
29 section; and

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

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1 (d) the applicant has been certified by the authority having jurisdic-
 2 tion for the incorporated volunteer fire company or fire department as
 3 an enrolled member of such incorporated volunteer fire company or fire
 4 department for at least two years or the applicant has been certified by
 5 the authority having jurisdiction for the incorporated voluntary ambu-
 6 lance service as an enrolled member of such incorporated voluntary ambu-
 7 lance service for at least two years. It shall be the duty and responsi-
 8 bility of the municipality, school district and/or fire district which
 9 adopts a local law, ordinance or resolution pursuant to this section to
 10 determine the procedure for certification.

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

21 4. Application for such exemption shall be filed with the assessor or
 22 other agency, department or office designated by the municipality,
 23 school district and/or fire district offering such exemption on or
 24 before the taxable status date on a form as prescribed by the commis-
 25 sioner.

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

31 § 2. The section heading and subdivision 1 of section 466-a of the
 32 real property tax law, the section heading as added by chapter 617 of
 33 the laws of 1999, and subdivision 1 as amended by chapter 433 of the
 34 laws of 2002, are amended to read as follows:

35 Volunteer firefighters and volunteer ambulance workers; certain [~~coun-~~
 36 ~~ties]~~ county. 1. Real property owned by an enrolled member of an incor-
 37 porated volunteer fire company, fire department or incorporated volun-
 38 tary ambulance service or such enrolled member and spouse residing in
 39 any county [~~having a population of more than two hundred sixty-one thou-~~
 40 ~~sand inhabitants but less than two hundred seventy thousand inhabitants,~~
 41 ~~determined in accordance with the 1990 federal census, or in any county]~~
 42 having a population of more than ninety-eight thousand seven hundred
 43 inhabitants but less than ninety-nine thousand inhabitants, as deter-
 44 mined by the latest federal decennial census, shall be exempt from taxa-
 45 tion to the extent of ten percent of the assessed value of such property
 46 for city, village, town, part town, special district or county purposes,
 47 exclusive of special assessments, provided that the governing body of a
 48 city, village, town or county, after a public hearing, adopts a local
 49 law, ordinance or resolution providing therefor; provided further,
 50 however, that such exemption shall in no event exceed three thousand
 51 dollars multiplied by the latest state equalization rate for the assess-
 52 ing unit in which such real property is located.

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