

STATE OF NEW YORK

10155

IN ASSEMBLY

May 4, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Zebrowski)
-- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing all local governments with the option to provide a property tax exemption to volunteer firefighters and volunteer ambulance workers; and to repeal various provisions of the real property tax law relating thereto

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-a 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 of such property for city, village, town, part town,
9 special district, school district, fire district or county purposes,
10 exclusive of special assessments, provided that the governing body of a
11 city, village, town, school district, fire district or county, after a
12 public hearing, adopts a local law, ordinance or resolution providing
13 therefor.

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

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

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

21 (c) the property is used exclusively for residential purposes;
22 provided however, that in the event any portion of such property is not
23 used exclusively for the applicant's residence but is used for other
24 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 a minimum of two years, or up to five years, as deter-
7 mined by the governing body of a city, village, town, school district,
8 fire district or county, or the applicant has been certified by the
9 authority having jurisdiction for the incorporated voluntary ambulance
10 service as an enrolled member of such incorporated voluntary ambulance
11 service for a minimum of two years, or up to five years, as determined
12 by the governing body of a city, village, town, school district, fire
13 district or county. It shall be the duty and responsibility of the muni-
14 cipality, school district and/or fire district which adopts a local law,
15 ordinance or resolution pursuant to this section to determine the proce-
16 dure for certification.

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

27 4. Application for such exemption shall be filed with the assessor or
28 other agency, department or office designated by the municipality,
29 school district and/or fire district offering such exemption on or
30 before the taxable status date on a form as prescribed by the commis-
31 sioner.

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

37 6. Any city, village, town, school district, fire district or county
38 that currently, through local law, ordinance or resolution, provides an
39 exemption from taxation for an enrolled member of an incorporated volun-
40 teer fire company, fire department or incorporated voluntary ambulance
41 service or such enrolled member and spouse shall be authorized to
42 continue to provide such exemption, provided however, such city,
43 village, town, school district, fire district or county shall adopt a
44 local law, ordinance or resolution to conform to the provisions of this
45 section no later than three years after the effective date of this
46 section.

47 § 2. Sections 466-a as added by chapter 617 of the laws of 1999,
48 466-b, 466-c, 466-d, 466-e, 466-f, 466-g, 466-h, 466-i, 466-j and 466-k
49 of the real property tax law are REPEALED.

50 § 3. This act shall take effect immediately; provided, however, that
51 section two of this act shall take effect three years after the effec-
52 tive date of this act.