

STATE OF NEW YORK

10155--A

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
-- 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 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

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

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1 purposes, such portion shall be subject to taxation and the remaining
2 portion only shall be entitled to the exemption provided by this
3 section; and

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

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

26 4. Un-remarried spouses of volunteer firefighters or volunteer ambu-
27 lance workers killed in the line of duty. Any local law or ordinance
28 adopted pursuant to this section may be separately amended, or a local
29 law, ordinance or resolution may be separately adopted to continue an
30 exemption or reinstate a pre-existing exemption claimed under such stat-
31 utes by an enrolled member of an incorporated volunteer fire company,
32 fire department, or incorporated voluntary ambulance service, to such
33 deceased enrolled member's un-remarried spouse if such member is killed
34 in the line of duty; provided, however, that:

35 (a) such un-remarried spouse is certified by the authority having
36 jurisdiction for the incorporated volunteer fire company, fire depart-
37 ment or incorporated voluntary ambulance service as an un-remarried
38 spouse of an enrolled member of such incorporated volunteer fire compa-
39 ny, fire department or incorporated voluntary ambulance service who was
40 killed in the line of duty; and

41 (b) such deceased volunteer had been an enrolled member for at least
42 five years; and

43 (c) such deceased volunteer had been receiving the exemption prior to
44 his or her death.

45 5. Un-remarried spouses of deceased volunteer firefighters or volun-
46 teer ambulance workers. Any local law or ordinance adopted pursuant to
47 this section may be separately amended, or a local law, ordinance or
48 resolution may be separately adopted to continue an exemption or rein-
49 state a pre-existing exemption to an un-remarried spouse of a deceased
50 enrolled member of an incorporated volunteer fire company, fire depart-
51 ment, or incorporated voluntary ambulance service; provided, however,
52 that:

53 (a) such un-remarried spouse is certified by the authority having
54 jurisdiction for the incorporated volunteer fire company, fire depart-
55 ment or incorporated voluntary ambulance service as an un-remarried
56 spouse of a deceased enrolled member of such incorporated volunteer fire

1 company, fire department or incorporated voluntary ambulance service;
2 and

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

5 (c) such deceased volunteer and un-remarried spouse had been receiving
6 the exemption for such property prior to the death of such volunteer.

7 6. Application for such exemption shall be filed with the assessor or
8 other agency, department or office designated by the municipality,
9 school district and/or fire district offering such exemption on or
10 before the taxable status date on a form as prescribed by the commis-
11 sioner.

12 7. No applicant who is a volunteer firefighter or volunteer ambulance
13 worker who by reason of such status is receiving any benefit under the
14 provisions of this article on the effective date of this section shall
15 suffer any diminution of such benefit because of the provisions of this
16 section.

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

27 9. Notice to affected municipalities. On or before December thirty-
28 first, two thousand twenty-two, it shall be the duty of the commissioner
29 or her or his designees to notify or cause to be notified, in a manner
30 prescribed by the commissioner, the chief executive officer of each and
31 any municipality in which former sections four hundred sixty-six-a, four
32 hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d,
33 four hundred sixty-six-f, four hundred sixty-six-g, four hundred sixty-
34 six-h, four hundred sixty-six-i, four hundred sixty-six-j, and four
35 hundred sixty-six-k of the real property tax law apply, of the
36 provisions of the chapter of the laws of two thousand twenty-two that
37 added this section.

38 § 2. Sections 466-a as added by chapter 617 of the laws of 1999,
39 466-b, 466-c, 466-d, 466-e, 466-f, 466-g, 466-h, 466-i, 466-j and 466-k
40 of the real property tax law are REPEALED.

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