STATE OF NEW YORK

8893

IN ASSEMBLY

January 19, 2022

Introduced by M. of A. LAWLER -- 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 in a certain county

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

Section 1. The real property tax law is amended by adding a new section 466-l to read as follows:

§ 466-l. Volunteer firefighters; certain county. 1. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or such enrolled member and spouse residing in any county having a population of more than three hundred thirty thousand but not more than three hundred forty-five thousand inhabitants, determined in accordance with the latest decennial federal census, shall be exempt from taxation to the extent of one hundred percent of the assessed value of such property for city, village, town, part town, special district, school district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

2. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company or fire department unless:

(a) the applicant resides in such county; provided that the applicant need not reside in the city, town, school district or village which is served by such incorporated volunteer fire company or fire department;

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

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

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

LBD14122-01-1

(d) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five years. It shall be the duty and responsibility of the municipality which adopts a local law, ordinance or resolution pursuant to this section to determine the procedure for certification.

3. Any enrolled member of an incorporated volunteer fire company or fire department who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department, shall be granted the one hundred percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within such county provided that the governing body of a city, village, town, school district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

4. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.

5. No applicant who is a volunteer firefighter who by reason of such status is receiving any benefit under the provisions of this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable status dates occurring on or after such date.