

STATE OF NEW YORK

9986--A

IN ASSEMBLY

April 29, 2022

Introduced by M. of A. GALLAHAN, PALMESANO -- 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 thirty thousand and less
8 than thirty-five thousand inhabitants, as determined in accordance with
9 the latest decennial census, shall be exempt from taxation to the extent
10 of ten percent of the assessed value of such property for city, village,
11 town, part town, special district, school district, fire district or
12 county purposes, exclusive of special assessments, provided that such
13 exemption shall in no event exceed three thousand dollars multiplied by
14 the latest state equalization rate for the assessing unit in which such
15 real property is located, provided, further, that the governing body of
16 a city, village, town, school district, fire district or county, after a
17 public hearing, adopts a local law, ordinance or resolution providing
18 therefor.

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

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

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

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

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

7 (d) the applicant has been certified by the authority having jurisdic-
8 tion for the incorporated volunteer fire company or fire department as
9 an enrolled member of such incorporated volunteer fire company or fire
10 department for at least two years or the applicant has been certified by
11 the authority having jurisdiction for the incorporated voluntary ambu-
12 lance service as an enrolled member of such incorporated voluntary ambu-
13 lance service for at least two years. It shall be the duty and responsi-
14 bility of the municipality, school district and/or fire district which
15 adopts a local law, ordinance or resolution pursuant to this section to
16 determine the procedure 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 § 2. This act shall take effect on the first of January next succeed-
38 ing the date on which it shall have become a law and shall apply to
39 taxable status dates occurring on or after such date.