# STATE OF NEW YORK

5356

2023-2024 Regular Sessions

# IN ASSEMBLY

March 7, 2023

Introduced by M. of A. SHIMSKY -- 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 for certain volunteer firefighters and ambulance workers in Westchester county

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

Section 1. Section 466-d of the real property tax law, as amended by chapter 399 of the laws of 2004, subdivisions 1 and 3 as amended by chapter 205 of the laws of 2006 and subdivision 5 as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

§ 466-d. Volunteer firefighters and volunteer ambulance workers**; Westchester county**. 1. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in [~~a~~] **Westchester** county [~~which has a population of more than nine hundred thousand and less than nine hundred fifty thousand persons~~], shall be exempt from taxation to the extent of ten percent of the assessed value of such property for city, village, town, part town, school district, special 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 be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in [~~such~~] **Westchester** county only if:

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

(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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(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;

(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 or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service 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; and

(e) (i) for volunteer firefighters, the area served by the volunteer fire company does not encompass any area served by a fire company having five or more professional firefighters.

(ii) for volunteer ambulance workers, the area served by the volunteer ambulance company does not encompass any area served by an ambulance company having five or more professional ambulance workers.

3. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten 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 a~~] **Westchester** 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. Any volunteer firefighter or volunteer ambulance worker of [~~such~~] **Westchester** county who is or becomes permanently disabled due to the exercise of his or her duties as such firefighter or ambulance worker and who is prevented from being certified as an active service member shall be entitled to the annual certification during the period of his or her disability.

5. 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.

6. No applicant who is a volunteer firefighter or volunteer ambulance worker 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 immediately; and provided, however, that the amendments to section 466-d of the real property tax law made by section one of this act shall not affect the repeal of such section and shall be deemed repealed therewith.