

# STATE OF NEW YORK

1136

2023-2024 Regular Sessions

## IN SENATE

January 10, 2023

Introduced by Sen. ORTT -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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 two hundred eight thou-  
8 sand and less than two hundred twenty thousand inhabitants, based upon  
9 and recorded by the two thousand twenty federal census, shall be exempt  
10 from taxation to the extent of ten percent of the assessed value of such  
11 property for city, village, town, part town, special district, school  
12 district, fire district or county purposes, exclusive of special assess-  
13 ments, provided that the governing body of a city, village, town, school  
14 district, fire district or county, after a public hearing, adopts a  
15 local law, ordinance or resolution providing therefor.

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

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

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

23 (c) the property is used exclusively for residential purposes;  
24 provided however, that in the event any portion of such property is not

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

LBD00645-01-3

1 used exclusively for the applicant's residence but is used for other  
2 purposes, such portion shall be subject to taxation and the remaining  
3 portion only shall be entitled to the exemption provided by this  
4 section; and

5 (d) the applicant has been certified by the authority having jurisdic-  
6 tion for the incorporated volunteer fire company or fire department as  
7 an enrolled member of such incorporated volunteer fire company or fire  
8 department for at least two years or the applicant has been certified by  
9 the authority having jurisdiction for the incorporated voluntary ambu-  
10 lance service as an enrolled member of such incorporated voluntary ambu-  
11 lance service for at least two years. It shall be the duty and responsi-  
12 bility of the municipality, school district and/or fire district which  
13 adopts a local law, ordinance or resolution pursuant to this section to  
14 determine the procedure for certification.

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

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

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

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