STATE OF NEW YORK

4666

2023-2024 Regular Sessions

IN ASSEMBLY

February 21, 2023

Introduced by M. of A. MCGOWAN -- 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 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:

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

§ 466-l. Volunteer firefighters and volunteer ambulance workers; certain 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 any county having a population of more than three hundred thirty-eight thousand and less than three hundred thirty-nine thousand inhabitants, based upon and recorded by the latest federal decennial census, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for city, village, town, part town, special district, school district, fire district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, fire 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, fire department or incorporated voluntary ambulance service residing in such county unless:

(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; and

(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 two 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 two years. It shall be the duty and responsibility of the municipality, school district and/or fire district 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, 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 county provided that the governing body of a city, village, town, school district, fire 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, school district and/or fire district 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 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. The section heading and subdivision 1 of section 466-a of the real property tax law, the section heading as added by chapter 617 of the laws of 1999, and subdivision 1 as amended by chapter 433 of the laws of 2002, are amended to read as follows:

Volunteer firefighters and volunteer ambulance workers; certain [~~counties~~] 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 any county [~~having a population of more than two hundred sixty-one thousand inhabitants but less than two hundred seventy thousand inhabitants, determined in accordance with the 1990 federal census, or in any county~~] having a population of more than ninety-eight thousand seven hundred inhabitants but less than ninety-nine thousand inhabitants, as determined by the latest federal decennial census, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for city, village, town, part town, special district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor; provided further, however, that such exemption shall in no event exceed three thousand

dollars multiplied by the latest state equalization rate for the assessing unit in which such real property is located.

§ 3. 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; and provided, however, that the amendments to section 466-a of the real property tax law made by section two of this act shall not affect the repeal of such section and shall be deemed repealed therewith.