

STATE OF NEW YORK

3440

2025-2026 Regular Sessions

IN SENATE

January 27, 2025

Introduced by Sen. HARCKHAM -- 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 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:

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

6 § 466-d. Volunteer firefighters and volunteer ambulance workers; West-
7 chester county. 1. Real property owned by an enrolled member of an
8 incorporated volunteer fire company, fire department or incorporated
9 voluntary ambulance service or such enrolled member and spouse residing
10 in [~~a~~] Westchester county [~~which has a population of more than nine~~
11 ~~hundred thousand and less than nine hundred fifty thousand persons~~],
12 shall be exempt from taxation to the extent of ten percent of the
13 assessed value of such property for city, village, town, part town,
14 school district, special district or county purposes, exclusive of
15 special assessments, provided that the governing body of a city,
16 village, town, school district, or county, after a public hearing,
17 adopts a local law, ordinance or resolution providing therefor.

18 2. Such exemption shall be granted to an enrolled member of an incor-
19 porated volunteer fire company, fire department or incorporated volun-
20 tary ambulance service residing in [~~such~~] Westchester county only if:

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

24 (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;

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 five years or the applicant has been certified
11 by the authority having jurisdiction for the incorporated voluntary
12 ambulance service as an enrolled member of such incorporated voluntary
13 ambulance service for at least five years. It shall be the duty and
14 responsibility of the municipality which adopts a local law, ordinance
15 or resolution pursuant to this section to determine the procedure for
16 certification; and

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

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

23 3. Any enrolled member of an incorporated volunteer fire company, fire
24 department or incorporated voluntary ambulance service who accrues more
25 than twenty years of active service and is so certified by the authority
26 having jurisdiction for the incorporated volunteer fire company, fire
27 department or incorporated voluntary ambulance service, shall be granted
28 the ten percent exemption as authorized by this section for the remain-
29 der of [~~his or her~~] such member's life as long as [~~his or her~~] such
30 member's primary residence is located within [~~such a~~] Westchester county
31 provided that the governing body of a city, village, town, school
32 district or county, after a public hearing, adopts a local law, ordi-
33 nance or resolution providing therefor.

34 4. Any volunteer firefighter or volunteer ambulance worker of [~~such~~]
35 Westchester county who is or becomes permanently disabled due to the
36 exercise of [~~his or her~~] their duties as such firefighter or ambulance
37 worker and who is prevented from being certified as an active service
38 member shall be entitled to the annual certification during the period
39 of [~~his or her~~] their disability.

40 5. Application for such exemption shall be filed with the assessor or
41 other agency, department or office designated by the municipality offer-
42 ing such exemption on or before the taxable status date on a form as
43 prescribed by the commissioner.

44 6. No applicant who is a volunteer firefighter or volunteer ambulance
45 worker who by reason of such status is receiving any benefit under the
46 provisions of this article on the effective date of this section shall
47 suffer any diminution of such benefit because of the provisions of this
48 section.

49 § 2. This act shall take effect immediately; and provided, however,
50 that the amendments to section 466-d of the real property tax law made
51 by section one of this act shall not affect the repeal of such section
52 and shall be deemed repealed therewith.