

# STATE OF NEW YORK

782

2025-2026 Regular Sessions

## IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. PALUMBO -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to a property tax exemption for ocean rescue squad members in certain municipalities; and to repeal section 1 of a chapter of the laws of 2024 relating to the eligibility of enrolled members of the East Hampton Volunteer Ocean Rescue and Auxiliary Squad for a tax exemption on real property, as proposed in legislative bills numbers S. 2159-A and A.1640-A

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-n to read as follows:

3 § 466-n. Ocean rescue squad members; certain municipalities. 1. (a)  
4 Real property owned by an enrolled member of an ocean rescue squad, or  
5 such enrolled member and spouse, residing in a town with a population  
6 between twenty-eight thousand three hundred seventy and twenty-eight  
7 thousand four hundred according to the two thousand twenty census shall  
8 be exempt from taxation to the extent of up to ten percent of the  
9 assessed value of such property for city, village, town, part town,  
10 special district, school district, fire district or county purposes,  
11 exclusive of special assessments, provided that the governing body of a  
12 city, village, town, school district, fire district or county, after a  
13 public hearing, adopts a local law, ordinance or resolution providing  
14 therefor.

15 (b) For the purposes of this section, an ocean rescue squad shall mean  
16 an entity that has been deemed as an emergency rescue squad and first  
17 aid squad by resolution of the governing body of each municipality  
18 pursuant to state law or special act of the legislature.

19 2. Such exemption shall not be granted to an enrolled member of an  
20 ocean rescue squad residing in such town unless:

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

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1 (a) the applicant resides in the city, town or village which is served  
2 by such ocean rescue squad;

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

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

10 (d) the applicant has been certified by the authority having jurisdic-  
11 tion for the ocean rescue squad, as determined by the governing body of  
12 a city, village, town, school district, fire district or county;  
13 provided, however, that such governing body shall establish a minimum  
14 service requirement for each applicant between two years of service and  
15 five years of service. It shall be the duty and responsibility of the  
16 governing body of each municipality to determine the procedure for  
17 certification.

18 3. Any enrolled member of an ocean rescue squad who accrues more than  
19 twenty years of active service and is so certified by the authority  
20 having jurisdiction for such ocean rescue squad, shall be granted the  
21 ten percent exemption as authorized by this section for the remainder of  
22 their life as long as their primary residence is located within such  
23 applicable town provided that the governing body of each municipality  
24 after a public hearing, adopts a local law, ordinance or resolution  
25 providing therefor.

26 4. Any local law or ordinance adopted pursuant to this section may be  
27 separately amended, or a local law, ordinance or resolution may be sepa-  
28 rately adopted to continue an exemption or reinstate a pre-existing  
29 exemption claimed under such statutes by an enrolled member of an ocean  
30 rescue squad, to such deceased enrolled member's un-remarried spouse if  
31 such member is killed in the line of duty; provided, however, that:

32 (a) such un-remarried spouse is certified by the authority having  
33 jurisdiction for the applicable ocean rescue squad as an un-remarried  
34 spouse of an enrolled member of an ocean rescue squad who was killed in  
35 the line of duty;

36 (b) such deceased member had been an enrolled member for at least five  
37 years; and

38 (c) such deceased member had been receiving the exemption prior to  
39 their death.

40 5. Any local law or ordinance adopted pursuant to this section may be  
41 separately amended, or a local law, ordinance or resolution may be sepa-  
42 rately adopted to continue an exemption or reinstate a pre-existing  
43 exemption to an un-remarried spouse of a deceased enrolled member of an  
44 ocean rescue squad; provided, however, that:

45 (a) such un-remarried spouse is certified by the authority having  
46 jurisdiction for the applicable ocean rescue squad as an un-remarried  
47 spouse of a deceased enrolled member of such incorporated ocean rescue  
48 squad;

49 (b) such deceased member had been an enrolled member for at least  
50 twenty years; and

51 (c) such deceased member and un-remarried spouse had been receiving  
52 the exemption for such property prior to the death of such member.

53 6. Application for such exemption shall be filed with the assessor or  
54 other agency, department or office designated by the municipality,  
55 school district and/or fire district offering such exemption on or

1 before the taxable status date on a form as prescribed by the commis-  
2 sioner.

3 7. No applicant who is an ocean rescue squad member who by reason of  
4 such status is receiving any benefit under the provisions of this arti-  
5 cle on the effective date of this section shall suffer any diminution of  
6 such benefit because of the provisions of this section.

7 § 2. Section 1 of a chapter of the laws of 2024 relating to the eligi-  
8 bility of enrolled members of the East Hampton Volunteer Ocean Rescue  
9 and Auxiliary Squad for a tax exemption on real property, as proposed in  
10 legislative bills numbers S. 2159-A and A.1640-A, is REPEALED.

11 § 3. This act shall take effect on the same date and in the same  
12 manner as a chapter of the laws of 2024 relating to the eligibility of  
13 enrolled members of the East Hampton Volunteer Ocean Rescue and Auxilia-  
14 ry Squad for a tax exemption on real property, as proposed in legisla-  
15 tive bills numbers S. 2159-A and A.1640-A, takes effect.