STATE OF NEW YORK

10613

IN ASSEMBLY

March 13, 2026

Introduced by M. of A. STECK -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to increasing the tax exemption on real property owned by members of volunteer fire companies or voluntary ambulance services in certain counties

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

Section 1. Subdivision 1 of section 466-a of the real property tax law, as amended by chapter 592 of the laws of 2025, is amended to read as follows:

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 shall be exempt from taxation to the extent of up to [~~ten~~] twenty percent of the assessed value and surviving spouses of members killed in the line of duty shall be exempt from taxation to the extent of up to fifty per centum 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. Subdivision 3 of section 466-a of the real property tax law, as added by chapter 592 of the laws of 2025, is amended to read as follows:

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~~] twenty percent exemption as authorized by this section for the remainder of such member's life as long as their 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.

§ 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.

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

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