STATE OF NEW YORK

5619--A

2025-2026 Regular Sessions

IN ASSEMBLY

February 18, 2025

Introduced by M. of A. STERN, LEVENBERG -- read once and referred to the Committee on Real Property Taxation -- reported and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to a real property tax exemption for surviving spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty

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

Section 1. Section 466-a of the real property tax law, as added by chapter 670 of the laws of 2022, is amended to read as follows:

§ 466-a. Volunteer firefighters and volunteer ambulance workers. 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 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. 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, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service, as determined by the governing body of a city, village, town, school district, fire district or county; provided, however, that such governing body shall establish a minimum service requirement for each applicant between two years of service and five years of service. It shall be the duty and responsibility of the governing body of each 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~~] such member's life as long as [~~his or her~~] 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.

4. [~~Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption claimed under such statutes by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty;~~] After the local legislative body of a county, city, town, or village passes a local law, or a school district passes a resolution, notwithstanding any other provision of law, real property owned by a surviving spouse of a enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service killed in the line of duty, shall be exempt from taxation to the extent of fifty per centum of the assessed valuation thereof. Within such local law or resolution, the local legislative body or school district may reduce the percentage of exemption authorized pursuant to this section, provided, however, that:

(a) such [~~un-remarried~~] surviving spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as [~~an un-remarried~~] a surviving spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and

(b) such deceased volunteer had been an enrolled member for at least [~~five years~~] the minimum number of years of service, between two and five years, established by the municipality under this section; and

(c) such deceased volunteer had been receiving [~~the~~] an exemption prior to [~~his or her~~] their death.

4-a. Notwithstanding any other provision of law to the contrary, the provisions of this section shall apply to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to subdivision four of this section, were such person or persons the owner or owners of such real property.

(a) For the purposes of this section, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by their share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

(b) Provided that all other eligibility criteria of this section are met, that proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such real property owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

(c) Notwithstanding paragraph (b) of this subdivision, a tenant-stockholder who resides in a dwelling that is subject to the provisions of either article two, four, five or eleven of the private housing finance law shall not be eligible for an exemption pursuant to this section.

(d) Notwithstanding paragraph (b) of this subdivision, real property owned by a cooperative apartment corporation may be exempt from taxation pursuant to this section by a municipality in which such real property is located only if the governing body of such municipality, after public hearing, adopts a local law, ordinance or resolution providing therefor.

5. [~~Un-remarried~~] Surviving spouses of deceased volunteer firefighters or volunteer ambulance workers. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption to [~~an un-remarried~~] a surviving spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:

(a) such [~~un-remarried~~] surviving spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as [~~an un-remarried~~] a surviving spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and

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

(c) such deceased volunteer and [~~un-remarried~~] surviving spouse had been receiving the exemption for such property prior to the death of such volunteer.

6. 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.

7. 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.

8. Any city, village, town, school district, fire district or county that currently, through local law, ordinance or resolution, provides an exemption from taxation for an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, such enrolled member and spouse, or [~~an un-remarried~~] **a surviving** spouse shall be authorized to continue to provide such exemption, provided however, such city, village, town, school district, fire district or county shall adopt a local law, ordinance or resolution to conform to the provisions of this section no later than three years after the effective date of this section.

9. Notice to affected municipalities. On or before December thirty-first, two thousand twenty-two, it shall be the duty of the commissioner or [~~her or his~~] **such commissioner's** designees to notify or cause to be notified, in a manner prescribed by the commissioner, the chief executive officer of each and any municipality in which former sections four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-f, four hundred sixty-six-g, four hundred sixty-six-h, four hundred sixty-six-i, four hundred sixty-six-j, and four hundred sixty-six-k of [~~the real property tax law~~] **this title** apply, of the provisions of [~~the~~] chapter **six hundred seventy** of the laws of two thousand twenty-two that added this section.

§ 2. This act shall take effect immediately.