STATE OF NEW YORK

4828

2025-2026 Regular Sessions

IN SENATE

February 13, 2025

Introduced by Sen. C. RYAN -- 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 authorizing certain exemptions from school district real property taxes for volunteer firefighters

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-m to read as follows:

§ 466-m. Volunteer firefighters; alternative exemption. 1. Real property owned by an enrolled member of an incorporated volunteer fire company or fire department or such enrolled member and spouse shall be exempt from taxation of such property for school district purposes, exclusive of special assessments, provided that the governing body of a school district, after a public hearing, adopts a local law, ordinance or resolution providing therefor; provided further, however, that such exemption shall in no event exceed twelve thousand dollars multiplied by the latest state equalization rate for the assessing unit in which such real property is located.

2. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company or fire department residing in such school district unless:

(a) the applicant resides in the school district which is served by such incorporated volunteer fire company or fire department;

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

(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

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

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(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 five years. It shall be the duty and responsibility of the school 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 or fire department who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department shall be granted the exemption as authorized by this section for the remainder of such enrolled member's life as long as such enrolled member's primary residence is located within such school district provided that the governing body of such school district, 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 school district offering such exemption on or before the taxable status date on a form prescribed by the commissioner.

5. No applicant who is a volunteer firefighter 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 due to the receipt of a tax exemption provided pursuant to the provisions of this section.

§ 2. This act shall take effect immediately.