

# 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:

1 Section 1. The real property tax law is amended by adding a new  
2 section 466-m to read as follows:

3 § 466-m. Volunteer firefighters; alternative exemption. 1. Real prop-  
4 erty owned by an enrolled member of an incorporated volunteer fire  
5 company or fire department or such enrolled member and spouse shall be  
6 exempt from taxation of such property for school district purposes,  
7 exclusive of special assessments, provided that the governing body of a  
8 school district, after a public hearing, adopts a local law, ordinance  
9 or resolution providing therefor; provided further, however, that such  
10 exemption shall in no event exceed twelve thousand dollars multiplied by  
11 the latest state equalization rate for the assessing unit in which such  
12 real property is located.

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

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

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

19 (c) the property is used exclusively for residential purposes;  
20 provided, however, that in the event any portion of such property is not  
21 used exclusively for the applicant's residence but is used for other  
22 purposes, such portion shall be subject to taxation and the remaining  
23 portion only shall be entitled to the exemption provided by this  
24 section; and

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

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1 (d) the applicant has been certified by the authority having jurisdic-  
2 tion for the incorporated volunteer fire company or fire department as  
3 an enrolled member of such incorporated volunteer fire company or fire  
4 department for at least five years. It shall be the duty and responsi-  
5 bility of the school district which adopts a local law, ordinance or  
6 resolution pursuant to this section to determine the procedure for  
7 certification.

8 3. Any enrolled member of an incorporated volunteer fire company or  
9 fire department who accrues more than twenty years of active service and  
10 is so certified by the authority having jurisdiction for the incorpo-  
11 rated volunteer fire company or fire department shall be granted the  
12 exemption as authorized by this section for the remainder of such  
13 enrolled member's life as long as such enrolled member's primary resi-  
14 dence is located within such school district provided that the governing  
15 body of such school district, after a public hearing, adopts a local  
16 law, ordinance or resolution providing therefor.

17 4. Application for such exemption shall be filed with the assessor or  
18 other agency, department or office designated by the school district  
19 offering such exemption on or before the taxable status date on a form  
20 prescribed by the commissioner.

21 5. No applicant who is a volunteer firefighter who by reason of such  
22 status is receiving any benefit under the provisions of this article on  
23 the effective date of this section shall suffer any diminution of such  
24 benefit due to the receipt of a tax exemption provided pursuant to the  
25 provisions of this section.

26 § 2. This act shall take effect immediately.