

STATE OF NEW YORK

688--A

Cal. No. 373

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sens. MARTINEZ, RHOADS, ROLISON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

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:

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

3 § 466-a. Volunteer firefighters and volunteer ambulance workers. 1.
4 Real property owned by an enrolled member of an incorporated volunteer
5 fire company, fire department or incorporated voluntary ambulance
6 service or such enrolled member and spouse residing in any county shall
7 be exempt from taxation to the extent of up to ten percent of the
8 assessed value and surviving spouses of members killed in the line of
9 duty shall be exempt from taxation to the extent of up to fifty per
10 centum of the assessed value of such property for city, village, town,
11 part town, special district, school district, fire district or county
12 purposes, exclusive of special assessments, provided that the governing
13 body of a city, village, town, school district, fire district or county,
14 after a public hearing, adopts a local law, ordinance or resolution
15 providing therefor.

16 2. Such exemption shall not be granted to an enrolled member of an
17 incorporated volunteer fire company, fire department or incorporated
18 voluntary ambulance service residing in such county 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 incorporated volunteer fire company or fire department or incor-
3 porated voluntary ambulance service;

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

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

11 (d) the applicant has been certified by the authority having jurisdic-
12 tion for the incorporated volunteer fire company, fire department, or
13 voluntary ambulance service as an enrolled member of such incorporated
14 volunteer fire company, fire department, or voluntary ambulance service,
15 as determined by the governing body of a city, village, town, school
16 district, fire district or county; provided, however, that such govern-
17 ing body shall establish a minimum service requirement for each appli-
18 cant between two years of service and five years of service. It shall be
19 the duty and responsibility of the governing body of each municipality,
20 school district and/or fire district which adopts a local law, ordinance
21 or resolution pursuant to this section to determine the procedure for
22 certification.

23 3. Any enrolled member of an incorporated volunteer fire company, fire
24 department or incorporated voluntary ambulance service who accrues more
25 than twenty years of active service and is so certified by the authority
26 having jurisdiction for the incorporated volunteer fire company, fire
27 department or incorporated voluntary ambulance service, shall be granted
28 the ten percent exemption as authorized by this section for the remain-
29 der of ~~[his or her]~~ such member's life as long as ~~[his or her]~~ their
30 primary residence is located within such county provided that the
31 governing body of a city, village, town, school district, fire district
32 or county, after a public hearing, adopts a local law, ordinance or
33 resolution providing therefor.

34 4. ~~[Un-remarried spouses of volunteer firefighters or volunteer ambu-~~
35 ~~lance workers killed in the line of duty. Any local law or ordinance~~
36 ~~adopted pursuant to this section may be separately amended, or a local~~
37 ~~law, ordinance or resolution may be separately adopted to continue an~~
38 ~~exemption or reinstate a pre-existing exemption claimed under such stat-~~
39 ~~utes by an enrolled member of an incorporated volunteer fire company,~~
40 ~~fire department, or incorporated voluntary ambulance service, to such~~
41 ~~deceased enrolled member's un-remarried spouse if such member is killed~~
42 ~~in the line of duty;]~~ After the local legislative body of a county,
43 city, town, or village passes a local law, or a school district passes a
44 resolution, notwithstanding any other provision of law, real property
45 owned by a surviving spouse of a enrolled member of an incorporated
46 volunteer fire company, fire department, or incorporated voluntary ambu-
47 lance service killed in the line of duty, shall be exempt from taxation
48 to the extent of fifty per centum of the assessed valuation thereof.
49 Within such local law or resolution, the local legislative body or
50 school district may reduce the percentage of exemption authorized pursu-
51 ant to this section, provided, however, that:

52 (a) such ~~[un-remarried]~~ surviving spouse is certified by the authority
53 having jurisdiction for the incorporated volunteer fire company, fire
54 department or incorporated voluntary ambulance service as ~~[an un-remar-~~
55 ~~ried]~~ a surviving spouse of an enrolled member of such incorporated

1 volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and

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

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

7 4-a. Notwithstanding any other provision of law to the contrary, the
8 provisions of this section shall apply to any real property held in
9 trust solely for the benefit of a person or persons who would otherwise
10 be eligible for a real property tax exemption, pursuant to subdivision
11 four of this section, were such person or persons the owner or owners of
12 such real property.

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

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

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

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

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

49 (a) such ~~[un-remarried]~~ surviving spouse is certified by the authority
50 having jurisdiction for the incorporated volunteer fire company, fire
51 department or incorporated voluntary ambulance service as ~~[an un-remar-~~
52 ried] a surviving spouse of a deceased enrolled member of such incorpo-
53 rated volunteer fire company, fire department or incorporated voluntary
54 ambulance service; and
55

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

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

6 6. Application for such exemption shall be filed with the assessor or
7 other agency, department or office designated by the municipality,
8 school district and/or fire district offering such exemption on or
9 before the taxable status date on a form as prescribed by the commis-
10 sioner.

11 7. No applicant who is a volunteer firefighter or volunteer ambulance
12 worker who by reason of such status is receiving any benefit under the
13 provisions of this article on the effective date of this section shall
14 suffer any diminution of such benefit because of the provisions of this
15 section.

16 8. Any city, village, town, school district, fire district or county
17 that currently, through local law, ordinance or resolution, provides an
18 exemption from taxation for an enrolled member of an incorporated volun-
19 teer fire company, fire department or incorporated voluntary ambulance
20 service, such enrolled member and spouse, or [~~an un-remarried~~] a surviv-
21 ing spouse shall be authorized to continue to provide such exemption,
22 provided however, such city, village, town, school district, fire
23 district or county shall adopt a local law, ordinance or resolution to
24 conform to the provisions of this section no later than three years
25 after the effective date of this section.

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

37 § 2. This act shall take effect immediately.