

STATE OF NEW YORK

781

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. PALUMBO -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to the establishing eligibility for a tax exemption on real property for enrolled members of ocean rescue squads in certain municipalities; and to repeal section 1 of a chapter of the laws of 2024 relating to the eligibility of enrolled members of Southampton Village Ocean Rescue for a tax exemption on real property, as proposed in legislative bills numbers S. 2158-A and A. 1353-A

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

1 Section 1. Section 1 of a chapter of the laws of 2024 relating to the
2 eligibility of enrolled members of Southampton Village Ocean Rescue for
3 a tax exemption on real property, as proposed in legislative bills
4 numbers S. 2158-A and A. 1353-A, is REPEALED.

5 § 2. The real property tax law is amended by adding a new section
6 466-m to read as follows:

7 § 466-m. Ocean rescue squad members in certain municipalities. 1. (a)
8 Real property owned by an enrolled member of an ocean rescue squad, or
9 such enrolled member and spouse, residing in a town with a population
10 between sixty-nine thousand and sixty-nine thousand fifty according to
11 the two thousand twenty census shall be exempt from taxation to the
12 extent of up to ten percent of the assessed value of such property for
13 city, village, town, part town, special district, school district, fire
14 district or county purposes, exclusive of special assessments, provided
15 that the governing body of a city, village, town, school district, fire
16 district or county, after a public hearing, adopts a local law, ordi-
17 nance or resolution providing therefor.

18 (b) For the purposes of this section, an ocean rescue squad shall mean
19 an entity that has been deemed as an emergency rescue squad and first

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

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1 aid squad by resolution of the governing body of each municipality,
2 pursuant to state law or special act of the legislature.

3 2. Such exemption shall not be granted to an enrolled member of an
4 ocean rescue squad residing in such town unless:

5 (a) the applicant resides in the city, town or village which is served
6 by such ocean rescue squad;

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

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

14 (d) the applicant has been certified by the authority having jurisdic-
15 tion for the ocean rescue squad, as determined by the governing body of
16 a city, village, town, school district, fire district or county;
17 provided, however, that such governing body shall establish a minimum
18 service requirement for each applicant between two years of service and
19 five years of service. It shall be the duty and responsibility of the
20 governing body of each municipality to determine the procedure for
21 certification.

22 3. Any enrolled member of an ocean rescue squad who accrues more than
23 twenty years of active service and is so certified by the authority
24 having jurisdiction for such ocean rescue squad, shall be granted the
25 ten percent exemption as authorized by this section for the remainder of
26 such member's life as long as such member's primary residence is located
27 within such applicable town provided that the governing body of each
28 municipality, after a public hearing, adopts a local law, ordinance or
29 resolution providing therefor.

30 4. Un-remarried spouses of ocean rescue squad members killed in the
31 line of duty. Any local law or ordinance adopted pursuant to this
32 section may be separately amended, or a local law, ordinance or resol-
33 ution may be separately adopted to continue an exemption or reinstate a
34 pre-existing exemption claimed under such statutes by an enrolled member
35 of an ocean rescue squad, to such deceased enrolled member's un-remar-
36 ried spouse if such member is killed in the line of duty; provided,
37 however, that:

38 (a) such un-remarried spouse is certified by the authority having
39 jurisdiction for the applicable ocean rescue squad as an un-remarried
40 spouse of an enrolled member of an ocean rescue squad who was killed in
41 the line of duty; and

42 (b) such deceased member had been an enrolled member for at least five
43 years; and

44 (c) such deceased member had been receiving the exemption prior to
45 such member's death.

46 5. Un-remarried spouses of deceased ocean rescue squad members. Any
47 local law or ordinance adopted pursuant to this section may be separate-
48 ly amended, or a local law, ordinance or resolution may be separately
49 adopted to continue an exemption or reinstate a pre-existing exemption
50 to an un-remarried spouse of a deceased enrolled member of an ocean
51 rescue squad; provided, however, that:

52 (a) such un-remarried spouse is certified by the authority having
53 jurisdiction for the applicable ocean rescue squad as an un-remarried
54 spouse of a deceased enrolled member of such incorporated ocean rescue
55 squad; and

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

3 (c) such deceased member and un-remarried spouse had been receiving
4 the exemption for such property prior to the death of such member.

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

10 7. No applicant who is an ocean rescue squad member who by reason of
11 such status is receiving any benefit under the provisions of this arti-
12 cle on the effective date of this section shall suffer any diminution of
13 such benefit because of the provisions of this section.

14 § 3. This act shall take effect on the same date and in the same
15 manner as a chapter of the laws of 2024 relating to the eligibility of
16 enrolled members of Southampton Village Ocean Rescue for a tax exemption
17 on real property, as proposed in legislative bills numbers S. 2158-A and
18 A. 1353-A, takes effect.