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:

Section 1. 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Ocean Rescue for a tax exemption on real property, as proposed in legislative bills numbers S. 2158-A and A. 1353-A, is REPEALED.

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

§ 466-m. Ocean rescue squad members in certain municipalities. 1. (a) Real property owned by an enrolled member of an ocean rescue squad, or such enrolled member and spouse, residing in a town with a population between sixty-nine thousand and sixty-nine thousand fifty according to the two thousand twenty census shall be exempt from taxation to the extent of up to ten percent 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.

(b) For the purposes of this section, an ocean rescue squad shall mean 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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aid squad by resolution of the governing body of each municipality, pursuant to state law or special act of the legislature.

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

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

(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

(d) the applicant has been certified by the authority having jurisdiction for the ocean rescue squad, 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 to determine the procedure for certification.

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

4. Un-remarried spouses of ocean rescue squad members 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 ocean rescue squad, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:

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

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

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

5. Un-remarried spouses of deceased ocean rescue squad members. 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 spouse of a deceased enrolled member of an ocean rescue squad; provided, however, that:

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

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

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

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 an ocean rescue squad member 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.

§ 3. This act shall take effect on the same date and in the same manner as 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, takes effect.