*** § 466-c. Volunteer firefighters and volunteer ambulance workers; certain counties.** 1. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in a county with a population of more than one million four hundred thousand and less than one million five hundred thousand, according to the latest federal decennial census, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for city, village, town, part town, special district, county or school district purposes, exclusive of special assessments, provided that the governing body of a city, village, town, county or school district, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

2. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county unless:

(a) the applicant resides in the town which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

(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 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 or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five years. It shall be the duty and responsibility of the municipality 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, fire department or incorporated voluntary ambulance service who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within such a county provided that the governing body of a city, village, town, county or 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 municipality offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.

5. Incorporated volunteer fire companies, fire departments and incorporated volunteer ambulance services shall file lists of its enrolled members eligible for the exemption provided by this section with the assessor or other agency, department or office designated by the municipality offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.

6. No applicant who is a volunteer firefighter or volunteer ambulance worker 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.

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

(b) That proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such entire parcel and the building thereon owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property. Upon the completion of the final assessment roll, or as soon thereafter as is practicable, the assessor shall forward to the cooperative apartment corporation a statement setting forth the exemption attributable to each eligible tenant-stockholder. The reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

(c) Every cooperative apartment corporation, upon receiving an exemption pursuant to this section, shall provide to each eligible tenant-stockholder a written statement detailing how the exemption is being credited to such eligible tenant-stockholder no later than sixty days after such cooperative apartment corporation receives such exemption.

(d) Real property may be exempt from taxation pursuant to this subdivision by a municipality in which such property is located only if the governing board of such municipality, after public hearing, adopts a local law, ordinance or resolution providing therefor.

* NB There are 7 § 466-c's

* NB Repealed December 9, 2028