*** § 466-d. Volunteer firefighters and volunteer ambulance workers.** 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 which has a population of more than nine hundred thousand and less than nine hundred fifty thousand persons, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for city, village, town, part town, school district, special district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

2. Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county only if:

(a) the applicant resides in the city, town or village 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;

(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; and

(e) (i) for volunteer firefighters, the area served by the volunteer

fire company does not encompass any area served by a fire company having five or more professional firefighters.

(ii) for volunteer ambulance workers, the area served by the volunteer ambulance company does not encompass any area served by an ambulance company having five or more professional ambulance workers.

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, school district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

4. Any volunteer firefighter or volunteer ambulance worker of such county who is or becomes permanently disabled due to the exercise of his or her duties as such firefighter or ambulance worker and who is prevented from being certified as an active service member shall be entitled to the annual certification during the period of his or her disability.

5. 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.

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.

* NB There are 4 § 466-d's

* NB Repealed December 9, 2028