§ 466-l. Extension of benefits. Any governing body of a city, village, town, county, or school district that has provided a real property tax exemption to volunteer firefighters and volunteer ambulance workers serving the municipality in which they reside as authorized by this chapter, notwithstanding any provision of this title to the contrary, is hereby authorized to adopt a local law or resolution to extend such real property tax exemption to any volunteer firefighter or volunteer ambulance worker who provides such volunteer services to a neighboring city, village, town, county, or school district.