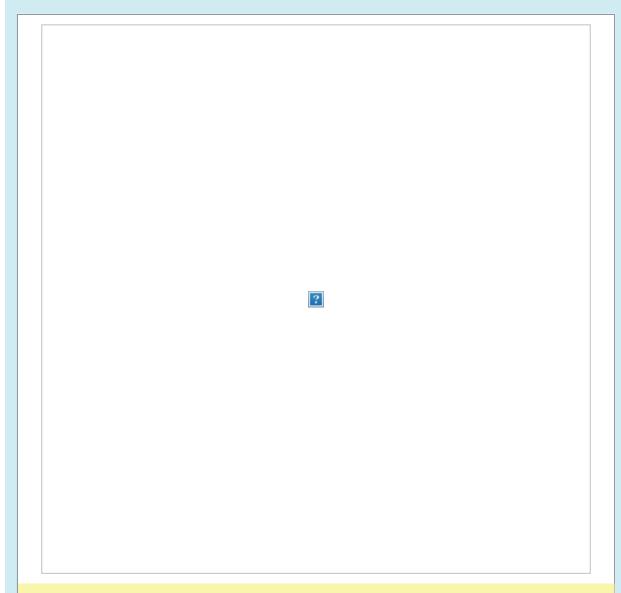
From: NYCOM
To: Bryan Healy

Subject: New Law Authorizes Volunteer Firefighter and Ambulance Worker Property Tax Exemption

**Date:** Thursday, January 5, 2023 2:35:21 PM

***CAUTION:	External sender.***
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## New Law Authorizes Volunteer Firefighter and Ambulance Worker Property Tax Exemption January 5, 2023

Last month Governor Hochul signed legislation that permits any local government to provide a real property tax exemption to volunteer firefighters and volunteer ambulance workers who have served a minimum of two years (see Chapter 670 of the Laws of 2022). The law took effect immediately and can be implemented now by your governing bodies. (Previously, only local

governments that received special state legislative authority could enact such an exemption.)

Specifically, Real Property Tax Law § 466-a allows for an exemption of up to 10% of the assessed valuation of the primary residence of volunteer firefighters and/or volunteer ambulance workers. In order to authorize such exemption, a municipality must opt-in via the adoption of a local law. Once a local government opts in, an application for the exemption by the volunteer firefighter or volunteer ambulance worker must be filed with the local assessor before the applicable "taxable status date." The exemption applies only to the tax levy of the unit of local government that opts in. For example, if a village opts in but the town does not, an eligible volunteer firefighter or volunteer ambulance worker would be entitled to an exemption on their village taxes but not their town taxes.

In addition to the basic eligibility criteria noted above, the following requirements apply:

- The property must be owned by the volunteer firefighter or volunteer ambulance worker;
- The volunteer must reside in the jurisdiction served by the fire company, fire department, or ambulance entity to which the volunteer belongs;
- The property must be the primary residence of the volunteer firefighter or volunteer ambulance worker;
- The property must be used exclusively for the volunteer's residential purposes, or if used for other purposes, only the volunteer's residential portion is entitled to the exemption; and,
- The authority having jurisdiction must certify that the volunteer is an enrolled member of the fire company, fire department, or ambulance service, as applicable.

In order to implement the exemption, your city of village must establish a minimum service requirement -- between two years and five years of service -- as well as develop a procedure for certifying that such volunteers are eligible. In addition, if authorized by the local government, the new law provides that any enrolled member who accrues more than 20 years of active service shall be eligible to receive the 10% exemption for life as long as the property remains the volunteer's primary residence. The law also allows localities to extend the tax exemption for the lifetime of a surviving, unremarried spouse of a deceased volunteer. For the exemption to apply to an unremarried spouse, the deceased volunteer must have served for at least 20 years and received the exemption for the subject property prior to his or her death. In the event of a line-of-duty death of a volunteer, an unremarried spouse is eligible to have the partial tax exemption remain as long as the deceased volunteer was an enrolled member of a volunteer fire company or ambulance service for at least five years and received the exemption for such property prior to the line-of-duty

death. Each of these optional provisions would have to be adopted a part of the local law.

It is important to note that any city or village that is already providing an exemption from taxation for an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service pursuant to a special authorization can continue to do so, but must adopt a local law by December 9, 2025, that conforms to the provisions of this new law.

Click <u>here</u> to view a sample local law that could be used to allow for this exemption in your municipality. As always, we encourage you to have your municipal attorney review such local law prior to adoption.

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