

Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers in NYS

County Local Option Exemptions

The Legislature has enacted separate legislation covering 29 counties and the local governments within those jurisdictions. The enactments can be found in the Real Property Tax Law, beginning with §466-a.

The exemptions follow the same general structure but are not identical and require localities to opt in to providing the exemption for their residents. In addition, some legislation allows school districts to opt in, while other enabling statutes do not. Furthermore, some have a limit on the amount of the exemption, while others, such as the exemptions provided in Westchester and Long Island, do not.

Here is the list of the counties that offer the exemption. Please keep in mind that the municipalities within these counties also have the option of offering the exemption (or not).

Subject	Statute
Fire patrol and salvage corps	RPTL §468
Incorporated associations of volunteer firemen	RPTL §464(1)
Incorporated volunteer fire companies or departments	RPTL §464(2)
Volunteer firefighters and ambulance workers (Albany County)	RPTL §466-i
Volunteer firefighters and ambulance workers (Cattaraugus County)	RPTL §466-c
Volunteer firefighters and ambulance workers in certain additional counties (Chautauqua and Oswego Counties)	RPTL §466-b
Volunteer firefighters and ambulance workers (Clinton County)	RPTL §466-j
Volunteer firefighters and ambulance workers (Columbia County)	RPTL §466-d
Volunteer firefighters and ambulance workers (Dutchess County)	RPTL §466-c
Volunteer firefighters and ambulance workers (Erie County)	RPTL §466-c
Volunteer firefighters and ambulance workers (Jefferson and St. Lawrence Counties)	RPTL §466-f
Volunteer firefighters and ambulance workers (Lewis County)	RPTL §466-e
Volunteer firefighters and ambulance workers (Montgomery County)	RPTL §466-f
Volunteer firefighters and ambulance workers (Nassau County)	RPTL §466-c
Volunteer firefighters and ambulance workers (Niagara County)	RPTL §466-d
Volunteer firefighters and ambulance workers (Oneida County)	RPTL §466-e
Volunteer firefighters and ambulance workers (Onondaga County)	RPTL §466-g
Volunteer firefighters and ambulance workers (Orange County)	RPTL §466-f
Volunteer firefighters and ambulance workers (Orleans County)	RPTL §466-d
Volunteer firefighters and ambulance workers (Putnam County)	RPTL §466-c
Volunteer firefighters and ambulance workers in certain counties (Rockland and Steuben Counties)	RPTL §466-a
Volunteer firefighters and ambulance workers (Saratoga County)	RPTL §466-g
Volunteer firefighters and ambulance workers (Schenectady County)	RPTL §466-e
Volunteer firefighters and ambulance workers (Schoharie County)	RPTL §466-e
Volunteer firefighters and ambulance workers (Suffolk County)	RPTL §466-c
Volunteer firefighters and ambulance workers (Sullivan County)	RPTL §466-f

Volunteer firefighters and ambulance workers (Ulster County)	RPTL §466-h
Volunteer firefighters and ambulance workers (Westchester County)	RPTL §466-d
Volunteer firefighters and ambulance workers (Wyoming County)	RPTL §466-c

Eligibility:

Generally, if allowed by local option, the primary residence owned by an enrolled member of an incorporated volunteer fire company, fire department, or ambulance service is partially exempt from general municipal taxes and special ad valorem levies so long as the property owner has been such a member for at least five years.

At further local option, the exemption may be granted for the life of an enrolled member who has accrued at least 20 years of active service.

School districts may, at local option, offer the exemption in all counties eligible for this exemption except in Cattaraugus, Chautauqua, Dutchess, Erie, Niagara, Oneida, Oswego, Rockland, Saratoga, Steuben and Wyoming counties.

Local option to extend the exemption to the unremarried spouse of a deceased member of a volunteer fire company or ambulance company having at least 20 years of active service is allowed in all counties eligible for this exemption except in Albany, Clinton, and Ulster counties

An additional local option to extend the exemption to the unremarried spouse of a member of a volunteer fire company or volunteer ambulance service killed in the line of duty is allowed in all counties eligible for this exemption, except in Albany, Clinton, Jefferson, Montgomery, Onondaga, Orange, St. Lawrence, Saratoga, Sullivan, and Ulster counties.

No exemption is allowed for special assessments in any of the applicable counties.

Value of the Exemption:

The amount of exemption is limited to 10 percent of the assessed value of the property up to a maximum of \$3,000 multiplied by the latest state equalization rate, except in Clinton, Montgomery, Nassau, Suffolk, and Westchester counties where the exemption is limited to 10 percent of the assessed value of the property without any specified dollar limit.

The exemption may be granted in addition to any other exemption authorized by law.

Volunteer firefighters receiving exemption from village taxes under RPTL 466 shall not suffer any reduced benefit because they receive this exemption. (This exemption is currently applicable only within the following counties: Rockland and Steuben Counties (466-a), Chautauqua and Oswego Counties (466-b), Cattaraugus County (466-c), Dutchess County (466-c), Erie County (466-c), Nassau County (466-c), Putnam County (466-c), Suffolk County (466-c), Wyoming County (466-c), Columbia County (466-d), Niagara County (466-d), Orleans County (466-d), Westchester County (466-d), Lewis County (466-e), Oneida County (466-e), Schenectady County (466-e), Schoharie County (466-e), Jefferson and St. Lawrence Counties (466-f), Montgomery County (466-f), Orange County (466-f), Sullivan County (466-f), Onondaga County (466-g), Saratoga County (466-g), Ulster County (466-h), Albany County (466-i), and Clinton County (466-j).

Eligibility requirements

Ownership requirements:

Property must be owned by an enrolled and certified member of an incorporated volunteer fire company, fire department or ambulance service, except in Suffolk County where otherwise eligible shareholders of a cooperative apartment corporation may also receive the benefit of this exemption.

Property Location Requirements:

The property must also be located in a city, town or village that is served by the incorporated volunteer fire company, fire department, or ambulance service of which the applicant is an enrolled member.

Westchester County volunteer firefighters may not receive this exemption, if they are members of a volunteer fire company serving an area that also encompasses an area served by a fire company having five or more professional firefighters. Likewise, volunteer ambulance workers in Westchester County may not receive this exemption, if they are members of a volunteer ambulance company serving an area that is also served by an ambulance company having five or more professional ambulance workers.

Property Use Requirements:

The property must be used exclusively for residential purposes. It must also be the primary residence of the applicant. In the event that a portion of the property is not used exclusively for residential purposes, that portion is not entitled to exemption. In such cases, the assessor may apportion the assessed value and apply the exemption only to the residential portion of the property.

Certification by State or Local Government:

It is the responsibility of the municipality that adopts the local option exemption to establish procedures for certifying the 5-year and 20-year membership requirement of the volunteer fireman or ambulance worker.

Additionally, in Suffolk County, the incorporated volunteer fire company, fire department, or ambulance service must provide a list of eligible members to the assessor (or their designee) in each of the municipalities offering this exemption in the county by taxable status date.

Lastly, in Westchester County, an eligible volunteer who becomes permanently disabled due to the exercise of their duties and who is prevented from being certified as an active member is entitled to the annual certification during the period of their disability.

Local option:

Yes. Each city, county, town, or village may choose whether or not to allow the exemption. This option must be exercised through adoption of a local law, ordinance, or resolution. In all cases, a public hearing must be held prior to adoption of the law, ordinance, or resolution. Each city, county, town or village

may also choose to allow a lifetime exemption to applicants who have been certified as enrolled members of an incorporated volunteer fire company, fire department, or ambulance service for at least twenty years.

An additional option to exempt school district taxes exists, except in Cattaraugus, Chautauqua, Dutchess, Erie, Niagara, Oneida, Oswego, Rockland, Saratoga, Steuben, and Wyoming counties. This option must be exercised through adoption of a local resolution after a public hearing has been held. Each school district may also choose to allow a lifetime exemption to applicants who have been certified as enrolled members of an incorporated volunteer fire company, fire department, or ambulance service for at least twenty years.

In Clinton, Montgomery, Schenectady, and Sullivan counties, extending this exemption to fire district special ad valorem levies requires the adoption of a resolution by the fire district board.

Except in Albany, Clinton, Jefferson, Montgomery, Onondaga, Orange, St. Lawrence, Saratoga, Sullivan, and Ulster counties, municipalities eligible to grant this exemption may by local law or resolution extend this exemption to the unremarried spouse of a member of a volunteer fire company or volunteer ambulance service killed in the line of duty who had been an member of the volunteer fire company or volunteer ambulance service for at least five years, and who also had been receiving the exemption prior to his or her death.

Lastly, except in Albany, Clinton, and Ulster counties, municipalities eligible to grant this exemption may by local law or resolution extend this exemption to the unremarried spouse of a deceased member of a volunteer fire company or voluntary ambulance service who had been a member of the volunteer fire company or volunteer ambulance service for at least twenty years, and who also had been receiving the exemption prior to his or her death.

Calculation of exemption

General municipal taxes:

10% of assessed value up to \$3,000 times the latest state equalization rate, except in Clinton, Montgomery, Nassau, Suffolk, and Westchester counties where the exemption is 10% of assessed value without any specified dollar limit.

Note: Volunteer firefighters and ambulance workers receiving exemption from village taxes under RPTL 466 shall not suffer any reduced benefit because they receive this exemption.

School district taxes:

In Albany, Columbia, Jefferson, Lewis, Onondaga, Orange, Orleans, Putnam, St. Lawrence, Schenectady, Schoharie, Sullivan, and Ulster counties, 10% of assessed value up to \$3,000 times the latest state equalization rate. In Clinton, Montgomery, Nassau, Suffolk, and Westchester counties, 10% of assessed value without any specified dollar limit.

Special ad valorem levies:

10% of assessed value up to \$3,000 times the latest state equalization rate, except in Clinton, Montgomery, Nassau, Suffolk, and Westchester counties where the exemption is 10% of assessed value without any specified dollar limit.

Special assessments:

No exemption allowed.

RPTL Section 466: Volunteer Firemen and Fire Companies in Villages**Year Originally Enacted:**

Before 1896

Summary:

If allowed by local option, real property owned by a volunteer member of a village fire department and the real property of a volunteer fire company in a village are exempt from taxation for village purposes only. By further local option, the exemption may be extended to the unremarried spouse of a volunteer member of a village fire department killed in the line of duty. By an additional local option the exemption may be extended to the unremarried spouse of a deceased volunteer member of a village fire department having at least 20 years of active service. Such property is liable for county, town, and school district taxes and for special ad valorem levies and special assessments. The amount of the exemption is limited to \$500 of assessed value and may be granted in addition to any other exemption authorized by law.

Eligibility requirements**Ownership requirements:**

Property must be owned by a volunteer member of a village fire department or by a volunteer fire company in a village, or by the surviving spouse of a volunteer member of a village fire department killed in the line of duty.

Property location requirements:

Property must be located in a village.

Property use requirements:

None.

Certification by state or local government:

None required.

Required construction start date or other time requirement:

None.

Local option

Yes. Each village may choose whether or not to allow the exemption. Each village has the additional option of extending the exemption (1) to the unremarried spouse of a member of a village volunteer fire department killed in the line of duty who had been an enrolled member of the volunteer fire company for at least five years, and who also had been receiving the exemption prior to his or her death, and (2) the unremarried spouse of a deceased volunteer member of a village fire department who had been an enrolled member for at least 20 years, and who also had been receiving the exemption at the time of his or her death. Each of these local options must be exercised through adoption of a proposition by the qualified voters of the village. Each of these local options must be exercised through adoption of a proposition by the qualified voters of the village.