



December 15, 2022

Taxing jurisdictions that offer property tax exemptions to volunteer firefighters and ambulance workers must transition to a newly authorized statewide exemption within three years.

As the Chief Executive Officer of a taxing jurisdiction that may be offering a property tax exemption to volunteer firefighters and ambulance workers, you should be aware that recently enacted legislation, Chapter 670 of the Laws of 2022, has changed the applicable law and may require action on the part of your jurisdiction.

Generally speaking, the new law gives municipalities, school districts and fire districts throughout the State the option to provide a property tax exemption of up to 10% to volunteer firefighters and ambulance workers. Any such exemption would be valid only on property used exclusively for residential purposes. If a portion of a volunteer's property is used for other purposes, the exemption would be prorated accordingly. In order to be eligible for this partial exemption, volunteer firefighters and ambulance workers must live in the community served by their volunteer organization and meet a minimum service requirement of between two and five years, as set by the respective taxing jurisdiction. Additionally, at local option, a lifetime exemption may be provided to volunteers with at least 20 years of service as long as they maintain their primary residence in the county they have served. Taxing jurisdictions may also allow unremarried surviving spouses of eligible volunteers to retain the exemption.

The specific terms of the new exemption are set forth in new § 466-a of the Real Property Tax Law as enacted by Chapter 670 of the Laws of 2022, a copy of which is attached for your convenience.

It is important to note that, if your taxing jurisdiction has been offering a similar exemption for volunteer firefighters and ambulance workers under one of the pre-existing statutes (*i.e.*, current RPTL § 466-a through § 466-k), it must adopt a local law, ordinance or resolution to conform to the new Statewide exemption statute no later than December 9, 2025 (*i.e.*, three years from the effective date of Chapter 670; see subdivision 8 of the newly-enacted § 466-a). On that date, all of the "old" exemption statutes will be repealed.

We encourage you to discuss the implications of this new law with your municipal attorney.

Cc: Assessor, County Director of Real Property Tax Services

Enc: Real Property Tax Law § 466-a