

Department of Taxation and Finance Office of Real Property Tax Services

**RP-466-k** 

(1/22

# Application for Volunteer Firefighters/Ambulance Workers Exemption in Certain Counties (Monroe)

File this form with your local assessor by the taxable status date. See instructions.

Do **not** file this form with the Office of Real Property Tax Services

Do not the this form with the office of real Froperty lax oct vices.						
Name(s) of owner(s)						
Mailing address of owner(s) (number and street or PO	Box)	Location of property (street address)	Location of property (street address)			
City, village, or post office	State ZIP code	City, town, or village	State ZIP code			
Daytime contact number Evening contact number		School district				
Email address		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)				
Mark an <b>X</b> in the appropriate box.						
1. Is the property the primary reside	ence of the applicant?.		Yes			
Name of incorporated volunteer	fire company, fire depa	rtment or incorporated volunte	er ambulance service:			
Relationship to incorporated volution line 2 (see instructions):     a. Certified as an enrolled members.		·				
b. Certified as having accrued a	Yes No					
4. Has the applicant been granted a	e County? Yes 🗌 No 🗆					
If Yes, which municipality?						
<ol><li>Does the applicant reside in the company, fire department or incompany.</li></ol>						
<ol><li>Is any portion of the property use land, professional office, etc.)?</li></ol>						
a. If Yes, what percentage of the	e property is not used f	for residential purposes?				
b. If Yes, explain such use and	describe the portion tha	at is so used.				
Certification I (we),accompanying pages constitutes a t	, he rue statement of facts.	ereby certify that the informatio	n on this application and any			
<b>Signature</b> (All owners must sign this appli	cation)	Phone number	Date			

Return this form to the **local assessor** by the taxable status date. (See Deadline below.)

		For Assessor's	Use Only ————	
Date application filed:				
Action on application:	Approved	Disapproved		
Reason for disapproval (if app.	licable) :			_
	Exe	emption applies to taxe	es levied by or for:	
County			Town	
Village	School		Fire	
Assessor's name (print)				
Assessor's signature		Date		

### **Instructions**

## **Authorization for exemption**

Real Property Tax Law § 466-k authorizes the governing body of a county, city, town, or village in a county having a population of more than 735,000 and less than 752,000 inhabitants, based upon the 2010 federal census, to partially exempt the residence of a volunteer firefighter or ambulance worker to the extent of 10% of the assessed value of such property for city, village, town, special district, school district, fire district, or county purposes. The exemption does not apply to special assessments.

An eligible city, village, town, school district, fire district, or county may enact, after a public hearing, a local law, or a resolution in the case of a school district, to adopt the volunteer firefighters/ambulance workers exemption. Consult your assessor to ascertain whether the city, county, and the school district have adopted the exemption.

# **Eligibility**

The exemption is available only to members of incorporated volunteer fire companies, fire departments, or incorporated ambulance services who have been certified as being enrolled members for at least two years. The municipality determines the procedure for certification.

In addition, at local option of the city, town, village, school district, fire district, or county, an enrolled member who has accrued more than 20 years of active service may be granted the exemption for the remainder of their life, as long as the member's primary residence is located within such county.

The exemption may be granted only to applicants who reside in the city, town, or village served by the fire company, fire department, or ambulance service. The exemption is only available for the applicant's primary residence and only to property (or the portion thereof) exclusively used for residential purposes.

## **Amount of exemption**

The exemption equals 10% of the assessed value of the property.

#### **Deadline**

- You must file the application in the assessor's office on or before the appropriate taxable status date, which, in most towns, is March 1. In cities, the date is determined from charter provisions. Check with your local assessor.
- The taxable status date for most villages that assess is January 1, but the village clerk should be consulted for variations.

Once the exemption is granted, the exemption may continue for the authorized period provided that the eligibility requirements continue to be satisfied. It is not necessary to reapply for the exemption for it to continue.

For further information, ask your local assessor. To find your local assessor's contact information, visit our website or your locality's website.

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