**How volunteer f**BILL NUMBER: S9131

SPONSOR: REICHLIN-MELNICK

TITLE OF BILL:

An act to amend the real property tax law, in relation to providing all local governments with the option to provide a property tax exemption to volunteer firefighters and volunteer ambulance workers; and to repeal various provisions of the real property tax law relating thereto

PURPOSE:

The bill would allow any county to adopt a local law that will provide an exemption on real property owned by an enrolled member of an incorporated volunteer fire company, department, or voluntary ambulance service. The bill would exempt up to 10% of the assessed value for members who served a minimum of two years. The bill would require localities that currently provide the exemption adopt a local law to conform

to this provision.

 S T A T E O F N E W Y O R K \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

9131 I N S E N A T E May 10, 2022

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 Introduced by Sen. REICHLIN-MELNICK -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

 AN ACT to amend the real property tax law, in relation to providing all local governments with the option to provide a property tax exemption to volunteer firefighters and volunteer ambulance workers; and to repeal various provisions of the real property tax law relating thereto

 THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

 Section 1. The real property tax law is amended by adding a new section 466-a to read as follows:

 § 466-A. VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS.

1. REAL PROPERTY OWNED BY AN ENROLLED MEMBER OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE

SERVICE OR SUCH ENROLLED MEMBER AND SPOUSE RESIDING IN ANY COUNTY SHALL BE EXEMPT FROM TAXATION TO THE EXTENT OF UP TO TEN PERCENT OF THE ASSESSED VALUE OF SUCH PROPERTY FOR CITY, VILLAGE, TOWN, PART TOWN,

SPECIAL DISTRICT, SCHOOL DISTRICT, FIRE DISTRICT OR COUNTY PURPOSES, EXCLUSIVE OF SPECIAL ASSESSMENTS, PROVIDED THAT THE GOVERNING BODY OF A CITY, VILLAGE, TOWN, SCHOOL DISTRICT, FIRE DISTRICT OR COUNTY, AFTER A

PUBLIC HEARING, ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR.

 2. SUCH EXEMPTION SHALL NOT BE GRANTED TO AN ENROLLED MEMBER OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE RESIDING IN SUCH COUNTY UNLESS:

 (A) THE APPLICANT RESIDES IN THE CITY, TOWN OR VILLAGE WHICH IS SERVED BY SUCH INCORPORATED VOLUNTEER FIRE COMPANY OR FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE;

 (B) THE PROPERTY IS THE PRIMARY RESIDENCE OF THE APPLICANT;

 (C) THE PROPERTY IS USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES; PROVIDED HOWEVER, THAT IN THE EVENT ANY PORTION OF SUCH PROPERTY IS NOT USED EXCLUSIVELY FOR THE APPLICANT'S RESIDENCE BUT IS USED FOR OTHER PURPOSES, SUCH PORTION SHALL BE SUBJECT TO TAXATION AND THE REMAINING

 EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted LBD15549-05-2