

MEMORANDUM

E-10

TO: Richard Dionisio, Supervisor/Mayor
and members of Town Board

From: Michael Giordano, Receiver of Taxes
Joe Calandrella, Assessor

Date: February 22, 2023

Subject: Section 466-d of Real Property Tax Law

It has come to my attention that the Real Property Tax Law Section 466-d is not in effect
For the Town/Village Taxes and School property taxes.
Therefore I request that the town board adopt a local law that brings
Section 466-d of the Real Property Tax law into effect. Attached is a copy of the law and the
qualifications for the exemption.

Real Property Tax

* § 466-d. 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 a county which has a population of more than nine hundred thousand and less than nine hundred fifty thousand persons, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for city, village, town, part town, school district, special district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

2. Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county only if:

(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 portion only shall be entitled to the exemption provided by this section;

(d) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five years. It shall be the duty and responsibility of the municipality which adopts a local law, ordinance or resolution pursuant to this section to determine the procedure for certification; and

(e) (i) for volunteer firefighters, the area served by the volunteer fire company does not encompass any area served by a fire company having five or more professional firefighters.

(ii) for volunteer ambulance workers, the area served by the volunteer ambulance company does not encompass any area served by an ambulance company having five or more professional ambulance workers.

3. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within such a county provided that the governing body of a city, village, town, school district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

4. Any volunteer firefighter or volunteer ambulance worker of such county who is or becomes permanently disabled due to the exercise of his or her duties as such firefighter or ambulance worker and who is prevented from being certified as an active service member shall be entitled to the annual certification during the period of his or her disability.

5. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.

6. No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

* NB There are 4 § 466-d's

* NB Repealed December 9, 2025

SUMMARY FOR QUALIFICATIONS/BENEFITS FOR VOLUNTEER FIREFIGHTER EXEMPTION:

- 1. PROOF OF RESIDENCY (DRIVERS LICENSE-ID/UTILITY BILL) WITHIN MUNICIPAL BOUNDARIES OF THE TOWN/VILLAGE OF HARRISON (RESIDENTIAL HOMES/CONDOS ONLY – COOPERATIVE APARTMENT OWNERS ARE NOT QUALIFIED TO APPLY – IF A CURRENT APPLICANT IS A COOP OWNER, THEY WILL STILL BE APPLICABLE AND WILL CONTINUE TO RECEIVE THE EXEMPTION AS LONG AS THEY REMAIN OWNERS).**
- 2. MUST HAVE 5 YEARS OF SERVICE AS A VOLUNTEER FIREFIGHTER WITHIN THE TOWN/VILLAGE OF HARRISON'S FIRE DISTRICTS AND STILL CURRENTLY ACTIVE AS A VOLUNTEER. UPON INITIAL APPLICATION, A LETTER FROM THE FIREHOUSE SUPERVISOR/FIRE CHIEF MUST BE SUBMITTED ALONG WITH DOCUMENTS PREVIOUSLY MENTIONED.**
- 3. AFTER 20 YEARS OF CONTINUED VOLUNTEER FIREFIGHTER SERVICE, THE APPLICANT IS ENTITLED TO LIFETIME EXEMPTION, EVEN AFTER THE DISCONTINUANCE OF VOLUNTEER SERVICE AS LONG AS THEY ARE THE HOMEOWNER OF A TOWN/VILLAGE OF HARRISON RESIDENT.**
- 4. IF THE APPLICANT OF THE QUALIFIED 5 YEARS OR MORE SERVICE PASSES AWAY (WHETHER IT BE IN THE LINE OF DUTY, OR OF NATURAL CAUSES), THE UNMARRIED SPOUSE IS ENTITLED TO THE EXEMPTION FOR LIFE, AS LONG AS THEY REMAIN A RESIDENT IN THE TOWN/VILLAGE OF HARRISON AND MAINTAIN OWNERSHIP OF PROPERTY.**
- 5. THERE WILL BE NO RESTRICTION OF VOLUNTEER FIREFIGHTER APPLICATIONS BASED UPON THE AMOUNT OF PAID SERVICEMEMBERS WITHIN EACH FIREHOUSE.**
- 6. THE APPLICANT CANNOT APPLY FOR THIS EXEMPTION IF THEY ARE RECEIVING THEIR VOLUNTEER FIREFIGHTER BENEFIT OFF THEIR INCOME TAXES. THEY MUST CONSULT WITH THEIR ACCOUNTANT ABOUT THIS, AS THE MUNICIPALITY DOES NOT MAKE THIS DECISION FOR THE HOMEOWNER.**