

**TOWN OF HARRISON  
VILLAGE OF HARRISON  
ATTORNEY'S OFFICE**

**MEMORANDUM**

V-E-8

TO: Mayor Richard Dionisio  
Members of the Village Board

FROM: Andrea C. Rendo, Deputy Village Attorney *ACR/ld*

DATE: March 23, 2023

RE: **Proposed Local Law No. \_\_ of 2023**  
**Adding a Volunteer Workers Exemption to the Village Code**

Attached herewith is a copy of New York State Real Property Tax Law § 466-a, which authorizes municipalities to provide a real property tax exemption to certified volunteer firefighters and ambulance workers, residing within the municipality's taxing jurisdiction.


If acceptable and in accordance with New York State Municipal Home Rule Law, please schedule a Public Hearing for the April 20, 2023 Village Board Meeting, to discuss incorporating this exemption into the "Taxation" Chapter of our Village Code.

The Public Hearing for adding this exemption to the "Taxation" Chapter of the Town Code, is accordingly scheduled for the same night.

ACR:ld

Attachment

cc: Joseph Calandrella, Assessor  
Michael Giordano, Receiver of Taxes

 KeyCite Yellow Flag - Negative Treatment  
Proposed Legislation

McKinney's Consolidated Laws of New York Annotated  
Real Property Tax Law (Refs & Annos)  
Chapter 50-a. Of the Consolidated Laws  
Article 4: Exemptions  
Title 2. Private Property

McKinney's RPTL § 466-a

§ 466-a. Volunteer firefighters and volunteer ambulance workers

Effective: December 9, 2022  
Currentness

<[As added by L.2022, c. 670, § 1. See, also, § 466-a as added by another act.]>

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 portion only shall be entitled to the exemption provided by this section; and
  - (d) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service, as determined by the governing body of a city, village, town, school district, fire district or county; provided, however, that such governing body shall establish a minimum service requirement for each applicant between two years of service and five years of service. It shall be the duty and responsibility of the governing body of each municipality, school district and/or fire district which adopts a local law, ordinance or resolution pursuant to this section to determine the procedure for certification.

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 county 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.

4. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption claimed under such statutes by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:

(a) such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and

(b) such deceased volunteer had been an enrolled member for at least five years; and

(c) such deceased volunteer had been receiving the exemption prior to his or her death.

5. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or rein-state a pre-existing exemption to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:

(a) such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and

(b) such deceased volunteer had been an enrolled member for at least twenty years; and

(c) such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

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

7. 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.

8. Any city, village, town, school district, fire district or county that currently, through local law, ordinance or resolution, provides an exemption from taxation for an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, such enrolled member and spouse, or an un-remarried spouse shall be authorized to continue to provide such exemption, provided however, such city, village, town, school district, fire district or county shall adopt a local law, ordinance or resolution to conform to the provisions of this section no later than three years after the effective date of this section.

9. Notice to affected municipalities. On or before December thirty-first, two thousand twenty-two, it shall be the duty of the commissioner or her or his designees to notify or cause to be notified, in a manner prescribed by the commissioner, the chief executive officer of each and any municipality in which former sections four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-f, four hundred sixty-six-g, four hundred sixty-six-h, four hundred sixty-six-i, four hundred sixty-six-j, and four hundred sixty-six-k of the real property tax law apply, of the provisions of the chapter of the laws of two thousand twenty-two that added this section.

#### Credits

(Added L.2022, c. 670, § 1, eff. Dec. 9, 2022.)

McKinney's R. P. T. L. § 466-a, NY RP TAX § 466-a

Current through L.2023, chapters 1 to 8. Some statute sections may be more current, see credits for details.