



Department of Taxation and Finance

OFFICE OF COUNSEL

SUMMARY OF 2022 REAL PROPERTY TAX LEGISLATION

This publication summarizes noteworthy 2022 legislation related to real property tax administration. These descriptions are intended only as a source of general information about the key elements of the new laws. For a more complete and authoritative account of what these new laws do, the best resource is, of course, the laws themselves. As used herein, "RPTL" means the Real Property Tax Law and the "Tax Department" means the Department of Taxation and Finance.

EXEMPTION ADMINISTRATION

Volunteer firefighters and ambulance workers exemption; statewide option o Chapter 670 (A.10155-A) • RPTL § 466-a Chapter 670 gives municipalities, school districts and fire districts throughout the State the option to provide a property tax exemption of up to 10% to volunteer fire fighters and ambulance workers. Any such exemption applies only to property used exclusively for residential purposes; if a portion of a volunteer's property is used for other purposes, the exemption must be prorated accordingly. To be eligible, volunteers must live in the community served by their volunteer organization, and must 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 served. Taxing jurisdictions also have the option to allow unremarried surviving spouses of deceased eligible volunteers to retain the exemption. Though similar exemptions have been available in 30 counties under RPTL §§ 466-a through 466-k, Chapter 670 repeals those statutes effective December 9, 2025. The jurisdictions that have been offering exemptions under those statutes will have to adopt local laws, ordinances or resolutions by that date conforming their exemptions to the provisions of the new RPTL § 466-a. As required by the statute, the Tax Department has conducted outreach to the chief executive officers of these jurisdictions, notifying them of the terms of this legislation.

Sean Hopkins, Attorney for the petitioner, gave a presentation..

The following persons addressed the Board"

1. Donna Bauer, 540 No. Ellicott Creek Road, opposed
2. RickTerhaar, 374 No. Ellicott Creek Road, opposed
3. Nancy Campbell, 620 No. Ellicott Creek Road, opposed
4. Rick Baird, 398 No. Ellicott Creek Road, opposed
5. Ben Bauer, 540 No. Ellicott Creek Road, opposed
6. Joseph Cardinal, 555 No. Ellicott Road, opposed
7. Evelyn Kina, 550 No. Ellicott Creek Road, opposed
8. George Richmond, Canterbury Woods, opposed
9. Ted Hallar, 219 Wellingwood Drive, in favor
10. Dominic Piestrak, Builder, in favor
11. Michael Metzger, P.E., in favor

A motion was made by Councilmember Ward, seconded by Councilmember Wojtowicz, to close the public hearing and deny the rezoning.

A motion was then made by Councilmember Kindel, seconded by Deputy Supervisor McGuire, to hold the public hearing regarding a proposed rezoning at 574, 598 & 620 No. Ellicott Creek Road from SA to MFR-4A, open until May 5, 2003. (A motion to hold takes precedence)

Roll Call:
Supervisor Grelick,
aye;
Councilmember Ward,
no;

Deputy Supervisor McGuire,
aye;
Councilmember Wojtowicz,
no;

Councilmember Woodward,
aye;
Councilmember Schratz,
no;

Councilmember Kindel,
aye;

Ayes, 4 Noes, 3 Approved

Supervisor Grelick stated that the next matter to come before the Board was a Public Hearing called for the purpose of hearing all persons interested in Real Property Tax Exemption to certain volunteer emergency service providers, more particularly described in a notice duly published in the Amherst Bee calling this hearing. Proof of publication of said notice of hearing, received, read and ordered filed in the Town Clerk's office.

E. Thomas Jones, Town Attorney, gave a presentation.

The following persons addressed the Board:

1. George Richmond, Canterbury Woods, spoke in opposition

A motion was made by Councilmember Kindel, seconded by Councilmember Woodward, to close the public hearing and approve the following:

WHEREAS, the spirit of volunteerism is one of the true foundations upon which America was built, and

WHEREAS, the Town of Amherst has benefited from and continues to benefit from the loyal and courageous service of its volunteer firefighters and volunteer ambulance workers, and

WHEREAS, the costs which are incurred by the Town of Amherst in support of these volunteer efforts are far lower than the potential cost of the provision of these services by full-time workers and,

WHEREAS, the Town of Amherst wishes to support and encourage the spirit of volunteerism in the Town of Amherst and to recognize and reward the efforts of its volunteer firefighters and ambulance workers, and

WHEREAS, Governor George Pataki has signed into law Ch. 431 of the Laws of 2002 which allows local governments in Erie County to offer a real property tax exemption to volunteer firefighters and volunteer ambulance workers to the extent of ten percent (10%) of the assessed value of their real property, and

THEREFORE, BE IT RESOLVED, the Town of Amherst will offer volunteer firefighters and volunteer ambulance workers, an exemption from taxation on their real property located in the Town of Amherst to the extent of ten percent (10%) of the assessed value of such property as authorized by Ch. 431 of the Laws of 2002.

Roll Call:

Supervisor Grelick,
aye;
Councilmember Ward,
aye;

Deputy Supervisor McGuire,
aye;
Councilmember Wojtowicz,
aye;

Councilmember Woodward,
aye;
Councilmember Schratz,
aye;

Councilmember Kindel,
aye;

Ayes, 7 Noes, 0 Approved

A motion was made by Supervisor Grelick, seconded by Deputy Supervisor McGuire, to remove the matter of demolition of 69 Tennyson Terrace from the agenda.

Roll Call:

Supervisor Grelick,
aye;
Councilmember Ward,
aye;

Deputy Supervisor McGuire,
aye;
Councilmember Wojtowicz,
aye;

Councilmember Woodward,
aye;
Councilmember Schratz,
aye;

Councilmember Kindel,
aye;

Ayes, 7 Noes, 0 Approved

UNFINISHED BUSINESS:

A motion was made by Councilmember Kindel, seconded by Councilmember Woodward, to approve a rezoning at 1154 North Forest Road from R-3 to MFR-4A subject to the following conditions:

1. That the proposed development be restricted to no more than 28 single-family detached homes.
2. That the property remain subject to 203-9-1-3 of the Zoning Ordinance should the premises not be developed within the applicable time period.
3. That any conditions or requirements imposed by the NYSDEC be satisfied.
4. That a corrected legal description be provided to the Town.
5. That landscape screening and/or fencing be installed along the north and south property lines to provide a suitable buffer.

Roll Call:

Supervisor Grelick,
aye;
Councilmember Ward,
aye;

Deputy Supervisor McGuire,
aye;
Councilmember Wojtowicz,
aye;

Councilmember Woodward,
aye;



Application for Volunteer Firefighters/Ambulance Workers Exemption

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.

Name(s) of owner		
Mailing address of owner(s) (number and street or PO Box)		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 **X** in the appropriate box.

- 1 Is the property your primary residence?..... Yes ☐ No ☐
- 2 Name of the incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service that you serve: _____
- 2a Have you been an enrolled member of this organization for at least five years? Yes ☐ No ☐
If No, specify the number of years you have been enrolled as a member. _____
- 2b Do you reside in the city, town, or village served by this organization? Yes ☐ No ☐
- 2c Are you an un-remarried spouse of a deceased enrolled member who served for at least five years and who was killed in the same line of duty? Yes ☐ No ☐
- 2d Are you an un-remarried spouse of a member who is deceased and served for at least 20 years? Yes ☐ No ☐
- 3 Have you been granted a lifetime exemption in any municipality within the county? Yes ☐ No ☐
If Yes, which municipality? _____
- 4 Is any portion of the property used for purposes other than residential, such as farming, commercial, vacant land, or a professional office? Yes ☐ No ☐
If No, skip to Certification.
- 4a What percentage of the property is **not** used for residential purposes? _____
- 4b Explain such use and describe the portion that is so used. _____

Certification

I (we), _____, hereby certify that the information on this application and any accompanying pages constitutes a true statement of facts.

Signature (All owners must sign this application)	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 ☐ Denied ☐

Reason for denial (if applicable) : _____

Exemption applies to taxes levied by or for:

County _____ ☐ City _____ ☐ Town _____ ☐
Village _____ ☐ School _____ ☐ Fire _____ ☐

Assessor's name (print)	
Assessor's signature	Date

Instructions

Authorization for exemption

Real Property Tax Law § 466-a authorizes the governing body of a county, city, town, village, school district, fire district, or special district, to partially exempt up to 10% of the assessed value of the residence of a volunteer firefighter or ambulance worker. The exemption does not apply to special assessments.

An eligible city, village, town, school district, fire district, special 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 exemption is available locally.

Eligibility

Note: If you receive this exemption, you **cannot claim** a New York State income tax credit for the same volunteer service. However, if the property has multiple owners, the owner(s) whose volunteer service was not the basis of the exemption are eligible to claim that credit.

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 a minimum of two to five years, depending on the policy. The municipality determines the procedure for certification.

At local option of the city, town, village, school district, fire district, special 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.

At local option, the exemption may be continued or reinstated for the un-remarried spouse of an enrolled member killed in the line of duty who had been a member

of the volunteer fire company, fire department, or volunteer ambulance service for at least five years and was receiving the exemption prior to their death.

At local option, the exemption may be continued or reinstated for the un-remarried spouse of an enrolled member who accrued at least 20 years of active service and was receiving the exemption prior to their death.

The exemption may be granted only to applicants who reside in the jurisdiction 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.

Deadline

If one or more of your localities have opted to offer this exemption, 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. Consult with your assessor to confirm the deadline for your municipality.

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 after the initial year 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.



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

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

Became a law December 9, 2022, with the approval of the Governor.
Passed by a majority vote, three-fifths being present.

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 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

EXPLANATION--Matter in italics is new; matter in brackets [-] is old law to be omitted.

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 reinstate 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.

§ 2. Sections 466-a as added by chapter 617 of the laws of 1999, 466-b, 466-c, 466-d, 466-e, 466-f, 466-g, 466-h, 466-i, 466-j and 466-k of the real property tax law are REPEALED.

§ 3. This act shall take effect immediately; provided, however, that section two of this act shall take effect three years after the effective date of this act.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

ANDREA STEWART-COUSINS
Temporary President of the Senate

CARL E. HEASTIE
Speaker of the Assembly