

# Volunteer Firefighters & Ambulance Workers Partial Tax Exemption

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Board of Education Meeting  
January 23, 2024

# CHAPTER 670 OF THE LAWS OF 2022

- ❖ Governor Hochul signed Section 466-a of the Real Property Tax Law as enacted by Chapter 670 of the Laws of 2022 on December 9, 2022.
- ❖ School Districts are authorized to adopt the local law to allow the volunteer firefighters and ambulance workers exemption after a public hearing.
- ❖ The exemption applies to primary residential property up to 10% of the assessed value to a maximum of \$3,000.



# QUALIFICATIONS

- ❖ Minimum service requirement between two and five years.
- ❖ Must be primary residence used exclusively as residential.
- ❖ If the individual has more than twenty years of service, he/she/they qualify for a lifetime exemption.
- ❖ Exemption extended to an unremarried spouse of a deceased member of a volunteer fire department or ambulance service.
- ❖ Qualified volunteer firefighters & volunteer ambulance workers who are homeowners and reside and serve within the school district must apply and be approved.
- ❖ If approved, to receive the school tax exemption in the 2024-25 school year, first responders must apply by March 1.



# IMPACT TO THE TAXPAYERS

- ❖ There is no impact on the school tax levy (total amount we collect in taxes)
- ❖ The tax levy is redistributed to the other taxpayers
- ❖ The impact is on the tax rate (amount per \$1,000 of assessed value)
- ❖ Within the Orchard Park Fire District, there are only 56 eligible members who would be able to apply for the exemption, so the tax impact to the remaining tax payers is very minimal.
- ❖ *Estimated impact from the Erie County Real Property Tax Office is less than a \$0.02 per \$1,000 assessed value and less than a \$2 increase per tax bill.*



# QUESTIONS OR COMMENTS???

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