

# Firefighters & Ambulance Workers Exemption - Real Property Tax Law (RPTL) § 466-a Partial Exemption on Real Property Owned by Qualified Volunteer Firefighters & Ambulance Workers

- Exemption Amount - Volunteer Firefighters and Volunteer Ambulance Workers who have at least two (2) years of applicable service in an incorporated volunteer fire company/department or incorporated voluntary ambulance service located within the School District, are eligible for a partial tax exemption from school taxes of 10% of the assessed value of the property
- Lifetime Exemption - Volunteer Firefighters and Volunteer Ambulance Workers that accrue more than 20 years of active service are eligible for the 10% exemption from school taxes for the remainder of their life as long as their primary residence is located within the School District
- Unremarried Spouse of a deceased Volunteer Firefighter and Volunteer Ambulance Worker - the law extends the tax exemption to the un-remarried spouse, as long as the deceased Volunteer Firefighter or Volunteer Ambulance Worker had at least 20 years of service within the School District and had been receiving the exemption prior to their death
- Unremarried Spouse of a Volunteer Firefighter and Volunteer Ambulance Worker killed in the line of duty - the law extends or reinstates the exemption, as long as the Volunteer Firefighter or Volunteer Ambulance Worker had at least five (5) years of active service within the School District and had been receiving the exemption prior to their death

