



# VOLUNTEER FIREFIGHTER PROPERTY TAX PARTIAL EXEMPTION

## Real Property Tax Law § 466-a

*HOW IT WORKS AND WHAT YOU NEED TO KNOW*

PRESENTED BY:

Timothy Hannigan, Esq., John D'Alessandro, Rob Leonard



(518) 434-0987



[www.FASNY.com](http://www.FASNY.com)



107 Washington Ave.,  
Albany NY 12210-2269



## History

- ▶ Signed by Governor into law on December 9, 2022
- ▶ Chapter 670 of the Laws of 2022
- ▶ Repeals the former Real Property Tax Law §466-a (a-k) (in 2025)
- ▶ Provides a uniform procedure for enacting the partial tax exemption applicable in all counties and for an exemption from all levels of local government taxation.



## The Basics

- ▶ Applies to an “enrolled member” of an
  - “incorporated volunteer fire company,
  - fire department, or
  - incorporated voluntary ambulance service.”
  
- ▶ Who is an “enrolled member”?
  - An active, volunteer member of a Fire Company or Ambulance Service.



## The Basics

- ▶ Must have a minimum of 2 to 5 years in volunteer service as determined by the “governing body”
  - “Governing body” means the governing body of a county, town, city, village school district or fire district.
  - “Governing body” does not mean fire company/department or ambulance squad.



## The Basics

- ▶ In order for an applicant's residence to be eligible for partial tax exemption:
  - The owner/applicant must reside in the city, town or village that is served by the volunteer fire department or incorporated volunteer ambulance service.
  - It must be the "primary residence" of the applicant.
- ▶ Exclusively for residential purposes.
  - An adjustment will be made if a portion of the property is not exclusively used as applicant's residence.



## Role of the Authority Having Jurisdiction

- ▶ Why is the AHJ so important?

Because the exemption applicant must be “certified” by the AHJ

. . . as being an “enrolled member” of an incorporated fire company, fire department or incorporated voluntary ambulance service to be eligible for the partial tax exemption



## Role of the Authority Having Jurisdiction

- ▶ Who determines “enrolled member” status?  
The Authority Having Jurisdiction (“AHJ”).  
“AHJ” is a fire service, NFPA, and building code term.
  
- ▶ Who is the AHJ?
  - BOFC, Town Board, Village Board, City Council
  
- ▶ In most cases the AHJ is not the same as the “governing body”
  - Governing Body = the taxing jurisdiction granting the exemption



## Benefits Under the New Law

- ▶ The Exemption is continuing, but apply annually – ASK YOUR ASSESSOR
- ▶ After 20 years of service as an enrolled member as certified by the AHJ, the partial exemption becomes permanent for the life of the member.
- ▶ If the governing body elects to do so, it can allow the un-remarried surviving spouse of a deceased volunteer firefighter to continue to receive the partial tax exemption.



## What the Governing Body Must Do

- To Establish the Partial Tax Exemption, the Governing Body must:
  1. conduct a Public Hearing, and
  2. adopt a local law, ordinance, or resolution establishing the partial tax exemption.



## What the Governing Body Must Do

The local law, ordinance, or resolution establishing the partial tax exemption must determine:

- ▶ The percentage of the exemption (up to 10% of the assessed value of the property);
- ▶ The years of volunteer service required to be eligible (2 to 5);
- ▶ The procedure for certification (by the AHJ);
- ▶ Whether to include an exemption for un-remarried spouses
  - Deceased spouse must have served 20+ years
- ▶ Whether to include an exemption for un-remarried spouse LODD
  - LODD-deceased spouse must have served at least 5 years



## What the Individual Firefighter Must Do

- Following Local Opt-in, fill Out and Submit Form RP-466-a-vol to Town Assessor by the “Taxable Status Date” (March 1)

[https://www.tax.ny.gov/orpts/rp466a\\_vol\\_fill\\_in](https://www.tax.ny.gov/orpts/rp466a_vol_fill_in)

- Work with your AHJ to ensure Certification is Made



Department of Taxation and Finance  
Office of Real Property Tax Services

**RP-466-a-vol**

(1/23)

**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 <i>(All owners must sign this application)</i>	Phone number	Date



**CERTIFICATION  
OF THE  
AUTHORITY HAVING JURISDICTION  
PURSUANT TO REAL PROPERTY TAX LAW §466-a(2)(d)**

**FOR AN INCORPORATED FIRE COMPANY, FIRE DEPARTMENT, OR  
INCORPORATED VOLUNTARY AMBULANCE SERVICE**

The \_\_\_\_\_ as the authority having jurisdiction for  
*(Fire District, Town Board, or other AHJ)*

\_\_\_\_\_, an incorporated fire  
*(Name of Incorporated Fire Company/Department or Voluntary Ambulance Svc.)*  
Company, fire department or incorporated voluntary ambulance service certifies that:

\_\_\_\_\_  
*(name of applicant/member)*

1. is an enrolled member of the named incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;
2. has accrued two or more years of service in the named incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
3. has satisfied the minimum service requirements for participation as established by the authority having jurisdiction in order to qualify as an enrolled member in such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.

This Certification may be relied upon by the governing body or assessor of any city, village, town, school district, special district, fire district or county as evidence of the applicant's status as an enrolled member.

BOARD OF FIRE COMMISSIONERS  
\_\_\_\_\_  
FIRE DISTRICT

\_\_\_\_\_  
, Secretary

Dated: February \_\_, 2023



## Communications With Local Governments Can Help You

- ▶ You/your fire department may need to educate your local government entities on the law
- ▶ Once you have made them aware of the law, you may need to convince them to act on it
- ▶ If a local government chooses to begin the process of enacting the benefits allowed under their law, they will appreciate the support of your fire department along the way.



## Have a Communications Plan and Media Plan

### ▶ Identify Your Targets

- Who are you trying to reach?
- What do you need them to do and in what timeframe?
- What is your message?
- What is the best way to reach your targets?



## Have a Communications and Media Plan

### ▶ **Activating Your Plan**

- Outreach to local government leaders
- Who is reaching out and what are they saying?
- How are they reaching out?
  - Phone calls
  - Emails
  - In-person - Office visits or encounters at local events
- Action Steps
  - Know the governing body's process and timeline for adoption



## Have a Communications and Media Plan

### ▶ **Your Communications Tool Kit**

- In-Person Meetings/Visits with the Governing Body
- Press Releases
- Op-eds/Letters to the Editor
- News Media Coverage
- Press conference
- Individual media stories
- Social Media
- Providing Testimony During the Process

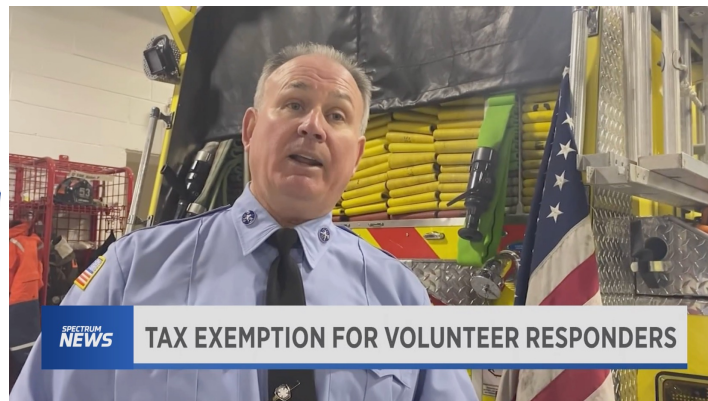


# Recent Successes



Dutchess to consider tax exemption for volunteer fire and ambulance personnel

Putnam County approves new property tax exemption for volunteer firefighters and ambulance workers



BCSD may opt-in on tax benefits for volunteer fire, ambulance officers





# Responding to Your Questions

1. I live in Fire District A, but serve in Fire District B – am I eligible for the exemption?
2. My spouse and I are volunteer firefighters and own our home jointly. Is the tax exemption “one per household” or will each member in the same household receive this exemption?
3. Can one person claim both the \$200 income tax credit (Form IT-245) and this partial tax exemption (Form RP-466-a-vol)?



# Responding to Your Questions

4. If my house is owned by a trust but I am a volunteer firefighter, does the partial tax exemption apply?
5. I live with someone in a house but am not an owner of the property, can the owner get the exemption through me?
6. Does a member with twenty years of active service need to apply and be certified every year?



# Responding to Your Questions

7. Should AHJs use a measurable performance criteria when certifying (for instance, prior year LOSAP points earned – 50 minimum), or can an AHJ just certify any members on the active roster?
  
8. My spouse and I are volunteers and own our home. Can one of us get the real property tax exemption and the other be eligible to claim the \$200 income tax credit?
  
9. Will the \$200.00 dollar income tax deduction still apply to non-owners of real property?



THANK YOU FOR ATTENDING  
AND FOR YOUR MEMBERSHIP IN FASNY!