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LOCAL PROPERTY TAX BREAK INTRODUCTION AND TOOLKIT

Introduction

On Dec. 9, 2022, Governor Hochul signed legislation that creates an opt-in for all local governments to provide an up to 10% property tax exemption to volunteer firefighters and volunteer ambulance workers (L 2022, ch 670, § 1). The law took effect immediately and can be implemented by your local governments now.

This partial tax exemption is not automatic. It requires a specific opt-in by each local government. Each local government can opt in by adopting a local law or resolution. Once a local government opts in, an application for the exemption by the volunteer is filed with the assessor, department or other office designated by the municipality, school district, and/or fire district offering such exemption on a form prescribed by the New York State Department of Taxation and Finance before the “taxable status date.”

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The Firefighters Association of the State of New York is providing the following toolkit to aid volunteer firefighters and departments to mobilize and support local adoption of this tax exemption.

The toolkit will provide templates and background on this legislation for use by local fire departments. By customizing the Press Release template, **you may alert your local media to the issue and inform others.**

The information in the kit can also be used to **create testimony that you can state at public hearings** on this issue and/or be read into the record at these meetings – which we strongly encourage you to **attend with as many members of your fire service as possible.**

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I. Introduction to Advocacy

Since its inception 150 years ago through today, FASNY has been the leading advocate for the volunteer fire service both in Albany and on statewide legislative and policy issues in general. FASNY's support in Albany helped lead to the enactment of this new law that brings the opportunity for all volunteer firefighters across the state to potentially access real property tax exemptions on the local level. As you will read below, to access this benefit for their members, local fire departments will need to reach out to and work with all levels of local government in their area to seek to provide their firefighters with the maximum potential property tax relief from this program.

Local advocacy can take many different forms and each department should take the approach and steps that work best for them. FASNY is providing this guide to serve as a road map or framework that local fire departments can use to build their own local advocacy and outreach program to support the enactment of this important benefit in their area.

Advocacy starts with education. Your first step is to educate all levels of local government which collect property taxes from homes in your service area on this new law. Invest the time early in the process to provide your local governments with the information they need to understand this new law, its impacts – which are typically minimal on other taxpayers and have no impact on the local governments' actual budgets, and the process they need to undertake to implement this law locally.

As local governments explore the process of implementing this law and benefit for our members in their communities, your public support and speaking out will help support that process. FASNY is providing local fire departments the tools they need to build a local communications and outreach program to support local adoption of this real property tax exemption.

As you and your fire department undertake the process of advocating for this important and well-deserved benefit for your volunteer firefighters, keep in mind the need to be professional and to respect the opinions of others in local government and your neighbors in your community. When you appear at public meetings or hearings to advocate for the implementation of these benefits, come prepared with the facts, look the part and conduct yourself in a way that reflects positively on not only the volunteer firefighters of your community but also on the volunteer fire service in general.

II. The Law and Implementation Process

One product of FASNY's advocacy efforts includes a real property tax exemption for volunteer firefighters and volunteer ambulance workers. There is a brand-new law that extends this real property tax exemption statewide, as opposed to the previous collection of laws that applied to 30 counties only. The new law is Real Property Tax Law § 466-a, which is outlined below.

The New Law – Real Property Tax Law § 466-a

This partial tax exemption is not automatic. It requires a specific opt-in by each local government. Each local government can opt-in by adopting a local law or resolution. Once a local government opts in, application for the exemption by the volunteer is filed with the assessor, department or other office designated by the municipality, school district and/or fire district offering such [exemption on a form](#) prescribed by the New York State Department of Taxation and Finance before the "taxable status date." It is important to note that the "taxable status date" in most towns is March 1. FASNY members should consult their local assessor for the specific date applicable to their jurisdiction, and act quickly to realize the benefits of this new law for the 2023-24 tax year.

The exemption applies only to the tax levy applicable to the unit of local government that opts in. For instance, if a school board opted in but a county did not opt in, an otherwise eligible volunteer firefighter would be entitled to an exemption on their school taxes, only. Notably, the exemption does not diminish the total tax revenue received by the local government.

Rather, the exemption functions like the Veteran’s Exemption, and spreads the tax levy across those persons who are not eligible volunteer firefighters or volunteer ambulance workers.

Once a local government opts in, that entity must determine a minimum service term requirement for eligibility — two years at minimum, five years at most — as well as a procedure by which a volunteer will be certified to the local government as eligible for the exemption. In addition to the basic eligibility criteria above to be determined by each local government, eligibility for the exemption is also based upon the following:

1. The property must be owned by the volunteer firefighter or volunteer ambulance worker;
2. The property must be the primary residence of the volunteer firefighter or volunteer ambulance worker;
3. The property must be located within in the jurisdiction served by the fire company, fire department, or ambulance entity to which the volunteer belongs;
4. The property must be used exclusively for the volunteer’s residential purposes, or if for mixed purposes, only the volunteer’s residential portion is entitled to the exemption; and,
5. The authority having jurisdiction must certify that the volunteer is a member of the fire company, fire department, or ambulance service, as applicable.

Notably, the new law also provides that the property tax exemption becomes permanent to the volunteer firefighter/ambulance worker homeowner after 20 years of service so long as the residence remains the volunteer’s primary residence.

The law also allows localities to extend this tax exemption for the lifetime of a surviving, unremarried spouse of a deceased volunteer. For this exemption to apply to an unremarried spouse, the deceased volunteer must have served for at least 20 years and received the exemption for the subject property prior to his or her death. In the event of a line-of-duty death of a volunteer, an unremarried spouse is eligible to have the partial tax exemption remain so long as the deceased volunteer was an enrolled member of a volunteer fire company or ambulance service for at least five years and, as above, received the exemption for such property prior to the line-of-duty death.

A Note on the Former Law

The former body of law allowed some local governments in only 30 of New York’s counties to authorize a partial tax exemption for volunteer firefighters and volunteer ambulance workers, and was comprised of multiple sections of law. There were many local nuances specific to each county under the former law that complicated its implementation. For instance, the option for school boards to grant a partial exemption toward school district taxes was allowed in all counties except Cattaraugus, Chautauqua, Dutchess, Erie, Niagara, Oneida, Oswego, Rockland, Saratoga, Steuben, and Wyoming.

Any city, village, town, school district, fire district or county that provided an exemption from taxation for an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service under the former law can continue to do so, but must adopt a new local law or resolution by Dec. 9, 2025 that conforms to the provisions of the new law.

While the former providing the option of real property tax exemptions for volunteer firefighters and ambulance workers was a good start, the statewide applicability — and statewide uniformity of benefits offered by the new law — is a welcomed additional arrow for the quivers of fire companies and fire departments seeking to recruit and retain volunteer firefighters. FASNY members across New York should inform their respective local governments — at the city, village, town, part town, special district, school district, fire district and/or county levels — and work with local governments to deploy this partial tax exemption as a new recruitment and retention tool.

III. Using Communications Tools for Advocacy

Communications can play a significant role in helping get your local governments to enact property tax relief. You or your fire department may need to educate local government entities on the law. Once officials have been made aware of the law, you may need to convince them to act on it.

If a local government chooses to begin enacting the benefits allowed under the law, they will appreciate the support of your fire department along the way.

It is essential to set up an outreach and media 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
 - When local government is already onboard and ready to take action
 - When the local government entity needs to be convinced to take action
 - Once the process is in motion
 - Know the local government's process and the timeline for adoption

As was mentioned in the Introduction to Advocacy section above, when participating in public meetings or hearings on the potential enactment of these benefits locally, make sure you come prepared with the facts – both statewide and national data, as well as local data that you can use the fact sheet template below to gather will be helpful. If you plan to testify at a public hearing or local government meeting, prepare written remarks or bullet points to speak from and have a game plan for our testimony.

Dress the part at public meetings on these matters. Be presentable and preferably in your local fire department's highest level of uniform attire, assuring your uniform is clean, pressed and in good condition. Having additional members attend public meetings in uniform or fire department attire is also strongly encouraged.

There may be differing opinions on this new law and providing this benefit to local volunteer firefighters. Respect these potential differences of opinion and respect those who may not agree with your perspective. Always conduct yourself professionally as you are representing yourself, your fire department and the entire volunteer fire service at these public meetings.

IV. Fact Sheets

PROPERTY TAX 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.
- 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.
- 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.
- 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.
- If 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.
- https://www.tax.ny.gov/pdf/current_forms/orpts/rp466a_vol_fill_in.pdf

VOLUNTEER FIRE SERVICE:

- In New York State, the number of volunteer fire departments totals **1,668**.
- The latest available statewide [studies](#) show that if all fire protective services now provided by volunteers were funded by taxpayers, there would be a one-time **cost of \$5.95 billion** to acquire existing structures, vehicles, and equipment, and property taxes across the state would **rise on average 26.5%** to cover the added cost. An additional **30,822 firefighters** would need to be hired, and more than 1,300 stations would have to be built new or reconstructed.
- The ranks of volunteer firefighters in New York State have been declining in recent years, from approximately 100,000 to between **70,000- 75,000 in 2023**.
- It has become increasingly challenging to recruit new firefighters and retain existing ones across the state, due to the turbulent economy, busy lives and schedules, and other factors.
- Across the country, services contributed by volunteer firefighters **save localities an estimated \$46.9 billion annually**.
- In the U.S., [65% \(676,900\)](#) are volunteer firefighters.
- Call volume has tripled in the last 35 years.

V. Sample Testimony

Example of presentation and testimony: [Bethlehem Central School District January 18th Board of Education Meeting](#)

Sample:

Good morning/afternoon/evening.

(Consider addressing the assembly members or leaders of the board or body of government you are addressing directly at the outset of your remarks. Customize as you see fit.)

My name is **XXX** and I am a member of the **XXX** Fire Department. I have been a member of this community for **XX** and a volunteer for **XX**. (Consider mentioning if you have children either currently or previously attending schools in your area at school board meetings.)

Thank you for the opportunity to testify this morning on behalf of the volunteer fire department members of this community. I am here today to ask for your support in passing this resolution.

As you may be aware, recruitment and retention of volunteer firefighters is an issue that is top of mind, not only for our department but for all departments in this state. We're excited about all recruitment incentives and this property tax benefit before you today is an essential tool we can add to our recruitment and retention tool kit.

The volunteers in our department work hard to respond to emergency calls. As your neighbors, we are there for every emergency. We attend many hours of training and classes to keep our skills and knowledge sharp to respond to emergencies and our neighbors at a moment's notice. (Consider mentioning a recent significant fire or emergency in your community that your members responded to and used their training and skills at.)

Our department protects **XXX** people, homes, square miles, etc. **Mention local key response locations or areas – the local college, a major highway, the Fairgrounds, a local Shopping Mall, etc.**

Volunteers in this community respond to calls 24/7, and tax breaks and other incentives may help increase our ranks. This kind of incentive can help us keep current members, and maybe attract new ones.

Financial incentives are just one of a few recruitment and retention tools that can be utilized to attract and keep volunteers. But at the end of the day, volunteers need to have a strong desire to serve their communities, and all the financial or other incentives out there can't replace this desire to serve.

This kind of incentive, above all, will help us keep the members we currently have.

Foremost on the "to-do" list for volunteer fire companies in New York state are recruitment and retention of volunteer firefighters. FASNY and its organizational members have long advocated for the fire service on this subject, and provided grants, scholarships, and higher education funding opportunities, as well as innovative training programs designed to recruit and retain new members.

VI. Letter to the Editor Template

Most letters to the editors have a word limit of 250 – below is 248

In **our community**, the volunteer members of **the DEPARTMENT** dedicate countless hours to training and emergency responses. We are always looking for new members to help bolster our ranks, but like many other departments in New York, we are struggling to keep membership numbers up. This problem is compounded by an increased number of emergency response calls, and we are asking our local members to respond to more calls with fewer resources.

The issue surrounding volunteer firefighter recruitment and retention is a complex one, and departments throughout the state have seen a measurable decline in volunteers during the last two decades.

Thankfully, there are several tools available to us and other fire departments that can and should be utilized to recruit new members and keep current members involved. These recruitment tools include various benefits that are available to volunteer firefighters, which include income tax credits, scholarships and tuition credits, affordable healthcare coverage, and, most recently, a property tax exemption.

The recent legislation, signed in December by Governor Kathy Hochul, allows eligible volunteers to receive a 10% property tax exemption on the assessed value of their home. This benefit is not automatic, and our local governments must adopt the new legislation to ensure our local volunteer firefighters are able to receive it.

Our volunteers put their lives on the line for our community. This legislation can provide relief to our already strained volunteers, and we encourage our local leaders to adopt this property tax exemption for our dedicated volunteers.

Submitted by: Your Name, Department, Town/Village/City

VII. Sample media advisory to invite the public & members of the media

FIRE DEPARTMENT LOGO

Media Contact: INSERT CONTACT NAME, PHONE NUMBER

Local Firefighters Call on Officials to Approve Tax Exemption

Up to 10% Property Tax Exemption is Aimed at Recruiting, Retaining Members

(LOCATION, NY— DATE) On XXX the (INSERT FIRE DEPARTMENT) will hold a meeting with (INSERT BOARD/DISTRICT/TAX AUTHORITY) to discuss the adoption of an up to 10% property tax exemption for volunteer firefighters and volunteer ambulance workers. The meeting will be held on (INSERT LOCATION) at (TIME).

The XXX Department has XX members and (INSERT RESPONSES, ACTIVITY IN COMMUNITY)

Governor Kathy Hochul signed legislation in December that allows any local government to provide a tax credit for volunteer firefighters and ambulance corps members. 75,000 volunteer firefighters currently serve New York State, and volunteer EMS and firefighters currently undertake much of the emergency responses in the state, saving taxpayers an estimated \$3 Billion.

The new law ([S9131/A10155](#)), sponsored by Assemblyman Ken Zebrowski and state Sen. Elijah Reichlin-Melnick, allows municipalities, school districts, and fire districts the option to provide a property tax exemption of 10% to volunteer firefighters and ambulance workers.

WHO: Volunteer firefighters from xxx

WHAT: Meeting with public officials to discuss an up to 10% property tax exemption for volunteer firefighters

WHEN: DATE
TIME

WHERE: LOCATION

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VIII. Sample press release following the meeting

FIRE DEPARTMENT LOGO

FOR IMMEDIATE RELEASE

Media Contact: INSERT CONTACT NAME, PHONE NUMBER

Local Firefighters Call on Officials to Approve Tax Exemption

10% Property Tax Exemption is Aimed at Recruiting, Retaining Members

(LOCATION, NY— DATE) Today the (INSERT FIRE DEPARTMENT) met with (INSERT BOARD/DISTRICT/TAX AUTHORITY) to discuss the adoption of an up to 10% property tax exemption for volunteer firefighters and volunteer ambulance workers. The meeting was held at (INSERT LOCATION).

Governor Kathy Hochul signed legislation in December that allows any local government to provide a tax credit for volunteer firefighters and ambulance corps members. 75,000 volunteer firefighters currently serve New York State, and volunteer EMS and firefighters currently undertake much of the emergency responses in the state, saving taxpayers an estimated \$3 Billion.

“This tax exemption will help us recruit and retain members by decreasing the tax burden on our volunteers,” said INSERT NAME, Chief (OR OTHER RANK) of INSERT DEPARTMENT. “Volunteer firefighters are a critical part of our community's emergency response, and our department’s members spend countless hours training for emergencies and responding to calls for help. We now call on local officials to adopt this law so our local volunteer firefighters can receive this benefit.”

The new law ([S9131/A10155](#)), sponsored by Assemblyman Ken Zebrowski and state Sen. Elijah Reichlin-Melnick, allows municipalities, school districts, and fire districts the option to provide a property tax exemption of up to 10% to volunteer firefighters and ambulance workers.

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