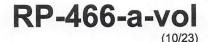
Deadline to submit is May 1, 2024 (No Exceptions)



Department of Taxation and Finance Office of Real Property Tax Services

# Application for Volunteer Firefighters/Ambulance Workers Exemption



File this form with your local assessor by the taxable status date. See instructions. Do <b>not</b> file this form with the Office of Real Property Tax Services.	Applicant must be a deeded owner and reside at the property		
Name(s) of owner			

Mailing address of owner(s) (number and street or PO Box)		er and street or PO Box)	Location of property (street address)			
City, village, or post office State ZIP code		State ZIP code	City, town, or village State ZIP	code		
Daytime contact number Evening 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 a	n <b>X</b> in the appropr	riate box. Please complete A	LL questions.			
1 Is the	e property your pr	imary residence?	Yes	No 🗌		
>		ated volunteer fire company, fire	e department, or incorporated volunteer ambulance ser	vice that		
2a			nization for at least five years?			
2c	Proof of residency; such Are you an un-rei	n as a drivers license must be submitted with married spouse of a deceased e	by this organization? Yes h this application. enrolled member who served for at least duty?			
2d			ho is deceased and served for at Yes	□ No □		
		ed a lifetime exemption in any m sipality?	nunicipality within the county? Yes	No		
com		nd, or a professional office?	r than residential, such as farming, Yes	□ No □		
4a	What percentage	of the property is <b>not</b> used for	residential purposes?			
4b	Explain such use	and describe the portion that is	s so used.			

By signing below, I hereby certify that I am NOT claiming a New York State income tax credit (on my NYS tax return) for the <u>same</u> volunteer service . For more information see "Eligibility Note" on page 2.

# Certification Initial here as acknowledgment. (Initials) 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.) Please be sure that you have answered all questions and signed the application.

# <u>Note</u>: If you are approved for this exemption, you will first see a reduction in your taxes in the 2025 County/Town tax bill.

	For A	ssessor's Use (	Only ———	and the second	
Date application filed:	· · · · · · · · · · · · · · · · · · ·				
Action on application:	Approved Denie	ed 🗌			
Reason for denial (if applica	ble) :			<u></u>	
	Exemption	applies to taxes levied	by or for:		
County	City				[]
Village	School		Fire		🗆
Assessor's name (print)					
Assessor's signature	Date				
*		4			

## Instructions

### Authorization for exemption

Real Property Tax Law § 466-a authorizes the governing body of a county, city, town, village, school district, or fire 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, 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** *Please be sure to read this important note.*

**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, 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 city, town, or village 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.