



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 (All owners must sign this application)	Phone number	Date

Return this form to the **local assessor** by the taxable status date. (See Deadline below.)

For Assessor's Use Only

Date application filed: _____

Action on application: Approved ☐ Denied ☐

Reason for denial (if applicable) : _____

Exemption applies to taxes levied by or for:

County _____ ☐ City _____ ☐ Town _____ ☐
Village _____ ☐ School _____ ☐ Fire _____ ☐

Assessor's name (print)	
Assessor's signature	Date

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

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.