



Application for Volunteer Firefighters/Ambulance Workers and Their Surviving Spouse 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.

Names of applicants					
Mailing address of owners (<i>number and street or PO Box</i>)			Location of property (<i>street address</i>)		
City, village, or post office	State	ZIP code	City, town, or village	State	ZIP code
Phone number			School district		
Email address			Tax map number of section/block/lot: Property identification (<i>see tax bill or assessment roll</i>)		

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** Do you reside in the city, town, or village served by this organization? Yes ☐ No ☐
If *No*, you may only receive the exemption if the organization serves a neighboring city, village, town, county, or school district and your city, village, town, county or school district has opted to allow the exemption to be granted in such cases.
If you believe you may qualify for the exemption on this basis, enter the name and telephone number of a contact person for the organization: _____
- 2b** Have you or your spouse been an enrolled member of this organization for at least five years? Yes ☐ No ☐
If *No*, specify the number of years you or your spouse have been enrolled as a member: _____
- 2c** Are you a surviving spouse of a deceased enrolled member who served for a minimum of two to five years and who was killed in the same line of duty? Yes ☐ No ☐
- 2d** Are you a surviving spouse of a member who is deceased and served for at least 20 years? Yes ☐ No ☐
- 3** Have you and your spouse 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)

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, and up to 50% of the assessed value of the residence of the surviving spouse of a volunteer firefighter or ambulance worker killed in the line of duty. 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.

Eligible owners/applicants

The exemption applies to real property owned by an eligible applicant, as well as real property held in a trust solely for the benefit of the applicant if the applicant would otherwise be eligible for the exemption. If the title to the property is in more than one name, list each name in the applicant box. If the property is held in trust, answer all the questions based on the beneficiary's qualifications for the exemption.

Municipalities that offer the exemption may also offer it to otherwise qualifying volunteer firefighters or volunteer ambulance workers who are tenant-stockholders of a cooperative apartment corporation. The exemption will apply to the portion of the assessed value of the real property owned by the cooperative apartment corporation that is deemed to be vested in the tenant-stockholder. The resulting real property tax savings to which the tenant stockholder is entitled will be credited by the cooperative apartment corporation against the taxes otherwise chargeable to the tenant stockholder.

A tenant-stockholder is not eligible for an exemption if they reside in a dwelling subject to the following provisions of the Private Housing Finance Law:

- a limited-profit housing company,
- a limited dividend housing company,
- a redevelopment company, or
- a housing development fund company.

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.

Member eligibility

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 a 10% exemption for the remainder of their life, if the member's primary residence is located within such county.

Surviving spouse eligibility

At local option, the exemption may be continued or reinstated for the surviving 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 a minimum of two to five years and was receiving the exemption prior to their death.

At local option, the exemption may be continued or reinstated for the surviving spouse of an enrolled member who accrued at least 20 years of active service and was receiving the exemption prior to their death.

Residency requirement

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. At local option, municipalities may also offer the exemption to applicants who serve a neighboring city, village, town, county, or school district.

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 at www.tax.ny.gov or your locality's website.