



Legislation Text

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Int. No. 1281

By Council Member Yeger

A Local Law to amend the administrative code of the city of New York, in relation to a property tax exemption for members of a volunteer firefighting or ambulance service

Be it enacted by the Council as follows:

Section 1. Subchapter 2 of chapter 2 of title 11 of the administrative code of the city of New York is amended by adding a new section 11-245.11 to read as follows:

§ 11-245.11 Exemption for members of a volunteer firefighting or ambulance service. a. Pursuant to section 466-a of the real property tax law as added by chapter 670 of the laws of 2022, the city hereby authorizes that real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service individually, or jointly with such enrolled member and their spouse, shall be exempt from taxation to the extent of ten percent of the assessed value of such property, in accordance with such section and any local laws adopted pursuant to such section.

b. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service unless:

(i) the applicant resides in the geographic area served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

(ii) the property is the primary residence of the applicant;

(iii) the property is used exclusively for residential purposes, provided however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption

provided by this section; and

(iv) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service in accordance with the procedure set forth in paragraph b below as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two years, however the applicant shall not be required to serve for longer than five years to be deemed eligible, and

(iv) the applicant complies with the requirements of paragraph c below.

b. Each incorporated volunteer fire company, incorporated volunteer fire department and incorporated voluntary ambulance service shall file a notice annually with the commissioner of finance prior to the taxable status date, certifying its enrolled members with two or more years of service. Such notice shall list as of the taxable status date the number of years of service served by each such enrolled member and such enrolled member's address of residence.

c. Application for such exemption shall be filed with the commissioner of finance on or before the taxable status date on a form as prescribed by the commissioner of finance.

d. The commissioner of finance may promulgate rules necessary for the implementation of this section.

§ 2. This local law shall take effect immediately.

MJT
LS #11838
11/29/2023, 10:56 a.m.