



Application for Volunteer Firefighters/Ambulance Workers Exemption

File this form **and a copy of your deed**, with the Assessor's Office **no later than March 1st**.

Owner Name(s)	Email Address
Mailing Address	Street Address (if different than mailing address)
City, State, Zip Code	City, State, Zip Code
Daytime Phone	Evening Phone

1. Is the property owned by the volunteer or volunteer & spouse? Yes No
 Volunteer must be an owner to qualify for this exemption.
 Attach a copy of deed as proof of ownership.

2. Is this the primary residence of the volunteer? Yes No
 Property must be the primary residence of the volunteer to qualify for this exemption.

3. Is the volunteer certified by a volunteer fire department, volunteer fire district or volunteer ambulance company **with at least two (2) years but less than twenty (20) years** of volunteer service? Yes No

4. Is the volunteer certified by a volunteer fire department, volunteer fire district or volunteer ambulance company **with at least twenty (20) years** of volunteer service? Yes No

5. What is the name of the volunteer fire company, volunteer fire district or volunteer ambulance company with which the member volunteers?

6. Has the volunteer received the exemption on a previous residence? Yes No
 If yes, previous address _____

7. Is any portion of this property used for purposes other than residential use? Yes No
 If no, skip to Certification.
 If yes, what percentage is used for other than residential purposes? _____%
 Please state the use (farming, office space, etc.) _____

I hereby certify that the information on this application constitutes a true statement of facts.

Signature of owner/volunteer

Date

See instructions on the reverse side of this application.

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.