

Real Property Tax Law (RPTL) § 466-a
As enacted by
Chapter 670 of the Laws of 2022

Public Hearing
February 16, 2023

The Board of the Education of the Middletown City School District recognizes *attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing our communities today.* Maintaining effective emergency protection for our school community depends on the ability to train and retain volunteers.

Overview of Tax Law 466-a

Volunteer Firefighters & Ambulance Workers

December 9, 2022 – New NYS legislation allows local governments to reduce what was previously a 5-year minimum service requirement for volunteer firefighters and ambulance workers to be eligible for up to a 10% reduction on the assessed valuation of their primary residence. The new legislation allows minimum service requirement to be between 2 and 5 years. “The authority having jurisdiction must certify that the volunteer is a member of the fire company, fire department, or ambulance service, as applicable.

Overview of Tax Law 466-a

The new law gives municipalities, **school districts** and fire districts throughout the State the option to provide a **(10%) property tax exemption to volunteer firefighters and ambulance workers.**

- only valid on **residential property**
- If a portion of a volunteer's property is used for other purposes, the exemption would be prorated accordingly

Eligibility Criteria for RPTL Exemption

- Volunteer firefighters and ambulance workers **must:**
 - **reside** in the **Middletown City School District**
 - be an **active member** of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the District
 - utilize the residence as their **primary residence**
 - resident must obtain and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an **enrolled member** of such incorporated volunteer fire company or fire department for **at least two years** or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two years.

Continued Eligibility Criteria for RPTL Exemption

In order to be eligible for the exemption annually, all of the criteria on the previous slide must continue to be in place. **Annual attestations are required.**

20+ Years of Service

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues **more than twenty years of active service**, shall be granted the **ten percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within the Middletown City School District.**

Unremarried Surviving Spouses of Volunteers killed in the line of duty

Surviving spouse is eligible for the exemption if:

- deceased volunteer had been an enrolled **member for at least five years; and**
- deceased volunteer had been **receiving the exemption prior to his or her death.**

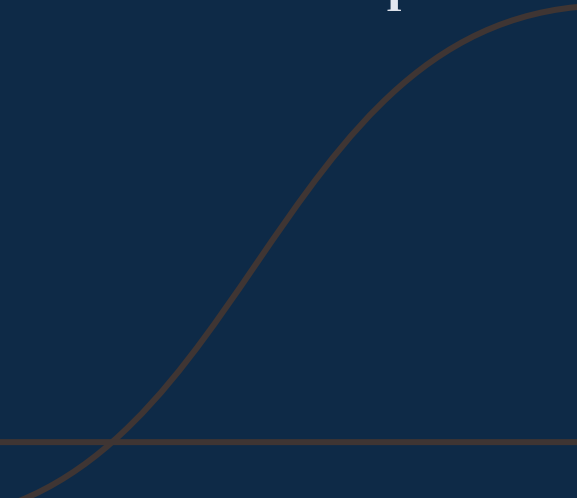
Unremarried Surviving Spouses of Volunteers killed in the line of duty - **20+ Years**

Surviving spouse is eligible for the exemption if:

- deceased volunteer had been an enrolled **member for at least 20+ years; and**
- deceased volunteer had been **receiving the exemption prior to his or her death.**

Tax Law 466-a Impact of Exemption on Taxpayers

In the same manner as the Veterans Alternative Exemption, exemptions granted to volunteer firefighters and ambulance workers are redistributed in the form of increases to non-exempt taxpayers.



Assessor's Office Contact Information

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