RP-466-c [Suffolk] (1/07)

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR VOLUNTEER FIREFIGHTERS / AMBULANCE WORKERS EXEMPTION
(For Use In Suffolk County Only)

APPLICATION MUST BE FILED WITH YOUR ASSESSOR OR OTHER DESIGNATED LOCAL OFFICIAL ON OR BEFORE TAXABLE STATUS DATE
Do not file application with the Office of Real Property Tax Services

1. Name and telephone no. of owner(s)

_____

_____

Day No. ( ) _____

Evening No. ( ) _____

2. Mailing address of owner(s)

_____

_____

_____

E-mail (optional) _____

3. Location of property in Suffolk County:

Street address _____

City/Town _____ Village (if any) _____

School District _____

Property identification (see tax bill or assessment roll)
Tax map number or section/block/lot: _____

4. Name of incorporated volunteer fire company, fire department or incorporated volunteer ambulance service:

_____

5. Relationship to incorporated volunteer fire company, fire department or incorporated volunteer ambulance service indicated in question 4 (see instructions):

a. ☐ certified by company, department or service as enrolled member for at least five years;

b. ☐ certified by company, department or service as having accrued at least 20 years of active service;

c. ☐ un-remarried spouse of deceased enrolled member who received exemption under 5(a) or 5(b) and who was killed in the same line of duty; or

d. ☐ un-remarried spouse of deceased member who received exemption under 5(b).

6. Does the applicant reside in the city, town, or village served by the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service indicated in question 4? ☐ yes ☐ no

7. Is the property the primary residence of the applicant? ☐ yes ☐ no YOU MUST PROVIDE ONE OF THE FOLLOWING: NY DRIVER'S LICENSE, VOTER'S REGISTRATION CARD OR TAX RETURN.

8. Does the applicant or do the applicant and his/her spouse own the property? ☐ yes ☐ no (attach proof of ownership.)

9. Is any portion of the property used for other than residential purposes (farming, commercial, vacant land, professional office, etc.)? ☐ yes ☐ no
If yes, explain such use and describe the portion that is so used. _____

_____

10. Did the applicant previously receive a village tax exemption for service as a volunteer firefighter pursuant to section 466 of the Real Property Tax Law? ☐ yes ☐ no
If yes, indicate name of village and last year in which exemption was granted. _____

CERTIFICATION

I certify that all statements made on this application are true and correct.
Signature of applicant (and spouse, if spouse also owns property)

_____/_____(_____)
date

INSTRUCTIONS FOR APPLICATION FOR VOLUNTEER FIREFIGHTERS / AMBULANCE WORKERS EXEMPTION IN SUFFOLK COUNTY

Authorization for exemption: Section 466-c of the Real Property Tax Law authorizes the governing body of a county, town, village or school district in a county having a population of between 1,400,000 and 1,500,000 according to the latest federal decennial census (only Suffolk County currently satisfies this standard) to partially exempt the residence of a volunteer firefighter or volunteer ambulance worker.

Computation and duration of exemption: The exemption is available only to members of incorporated volunteer fire companies, fire departments or incorporated volunteer ambulance services who have been certified as being enrolled members for at least five years. The municipality determines the procedure for certification. In addition, at local option of the county, town, village or school district, the exemption may be granted for the life of an enrolled member who has accrued more than 20 years of active service. At further local option, the exemption is also available to the un-remarried spouse of an enrolled member who was receiving the exemption when he or she was killed in the line of duty. In addition, 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 his or her death.

The exemption may be granted only to applicants who reside in the town served by the fire company, fire department or ambulance service. The exemption is available only to the primary residence of the applicant and only to property (or the portion thereof) exclusively used for residential purposes.

Municipalities which offer the exemption may also choose to offer it to otherwise qualifying volunteer firefighters/ambulance workers who are tenant-stockholders of a cooperative apartment corporation. The percentage of exemption to which the volunteer member is entitled will be applied to the percentage of the total assessed value of the entire parcel that represents the tenant-stockholder's percentage of ownership of the stock of the corporation.

The exemption equals 10 percent of the assessed value of the property. For village tax purposes, where the property previously received the $500 exemption authorized by section 466 of the Real Property Tax Law, the minimum exemption is $500.

Place and time of filing application: The application must be filed annually in the assessor's office (or other official as designated by the municipality) on or before taxable status date. Taxable status date in most towns, including those within Suffolk County, is March 1. Taxable status date for most villages which assess is January 1, but the village clerk should be consulted for variations. Proof of certification of enrolled membership in the fire company or department or ambulance service or status as un-remarried spouse of enrolled member killed in the line of duty or who served 20 year shall be as required by the county, town, village or school district authorizing the exemption. Proof of ownership of the property needs to be filed with the owner's initial application. The assessor may request proof of primary residence (e.g. voter's registration, tax return).

FOR ASSESSOR'S USE

1. Date application filed: _____ 2. Taxable status date: _____
3. Action on application: ☐ Approved or ☐ Disapproved
4. Amount of exemption: County: _____ City/Town: _____
   Village: _____ School District: _____

_____ _____
Assessor's signature Date