Section 4.01 - RPTL Section 466-a, 466-b, 466-c, 466-d,
466-e, 466-f, 466-g, 466-h, 466-i

Volunteer Firefighters and Ambulance Workers in Certain Counties	RPTL Sections 466-a, 466-b, 466-c, 466-d, 466-e, 466-f, 466-g, 466-h, 466-i

Exemption Code(s):		
	§466-c (Nassau County)	4164 _
	§466-c (Suffolk County)	4164 _
	§466-d (Westchester County)	4164 _
	§466-f (Montgomery County)	4164 _
	§466-a (Rockland and Steuben Counties)	4166 _
	§466-b (Chautauqua and Oswego Counties)	4167 _
	§466-c (Cattaraugus County)	4168 _
	§466-c (Dutchess County)	4168 _
	§466-c (Erie County)	4168 _
	§466-c (Wyoming County)	4168 _
	§466-d (Niagara County)	4168 _
	§466-e (Oneida County)	4168 _
	§466-g (Saratoga County)	4168 _
	§466-c (Putnam County)	4169 _
	§466-d (Columbia County)	4169 _
	§466-d (Orleans County)	4169 _
	§466-e (Lewis County)	4169 _
	§466-e (Schenectady County)	4169 _
	§466-e (Schoharie County)	4169 _
	§466-f (Jefferson and St. Lawrence Counties)	4169 _
	§466-f (Orange County)	4169 _
	§466-f (Sullivan County)	4169 _
	§466-g (Onondaga County)	4169 _
	§466-h (Ulster County)	4169 _
	§466-i (Albany County)	4169 _

Year Originally Enacted:		
	§466-a (Rockland County)	1999
	§466-b (Chautauqua County)	2000
	§466-a (Steuben County)	2002
	§466-b (Oswego County)	2002
	§466-c (Dutchess County)	2002
	§466-c (Erie County)	2002
	§466-c (Nassau County)	2002
	§466-c (Putnam County)	2002
	§466-c (Suffolk County)	2002
	§466-c (Wyoming County)	2002
	§466-d (Columbia County)	2003
	§466-d (Niagara County)	2003
	§466-d (Orleans County)	2003
	§466-d (Westchester County)	2003
	§466-c (Cattaraugus County)	2004
	§466-e (Lewis County)	2004
	§466-e (Oneida County)	2004
	§466-e (Schenectady County)	2004
	§466-e (Schoharie County)	2004
	§466-f (Jefferson County)	2005
	§466-f (Montgomery County)	2005
	§466-f (Orange County)	2005
	§466-f (St. Lawrence County)	2005
	§466-f (Sullivan County)	2005
	§466-g (Onondaga County)	2005
	§466-g (Saratoga County)	2005
	§466-h (Ulster County)	2006
	§466-i (Albany County)	2007

Related Statutes: None.

SUMMARY: If allowed by local option, the primary residence owned by an enrolled member of an incorporated volunteer fire company, fire department, or ambulance service is partially exempt from general municipal taxes and special ad valorem levies so long as the property owner has been such a member for at least five years. At further local option, the exemption may be granted for the life of an

enrolled member who has accrued at least 20 years of active service. Local option to exempt school districts is allowed in all counties eligible for this exemption except in Cattaraugus, Chautauqua, Dutchess, Erie, Niagara, Oneida, Oswego, Rockland, Saratoga, Steuben and Wyoming counties. Local option to extend the exemption to the unremarried spouse of a deceased member of a volunteer fire company or ambulance company having at least 20 years of active service is allowed in all counties eligible for this exemption except in Albany and Ulster counties, and an additional local option to extend the exemption to the unremarried spouse of a member of a volunteer fire company or volunteer ambulance service killed in the line of duty is allowed in all counties eligible for this exemption, except in Albany, Jefferson, Montgomery, Onondaga, Orange, St. Lawrence, Saratoga, Sullivan, and Ulster counties. No exemption is allowed for special assessments in any of the applicable counties. The amount of exemption is limited to 10 percent of the assessed value of the property up to a maximum of $3,000 multiplied by the latest state equalization rate, except in Montgomery, Nassau, Suffolk, and Westchester counties where the exemption is limited to 10 percent of the assessed value of the property without any specified dollar limit. The exemption may be granted in addition to any other exemption authorized by law. Volunteer firefighters receiving exemption from village taxes under RPTL §466 shall not suffer any reduced benefit because they receive this exemption. (This exemption is currently applicable only within the following counties: Rockland and Steuben Counties (§466-a), Chautauqua and Oswego Counties (§466-b), Cattaraugus County (§466-c), Dutchess County (§466-c), Erie County (§466-c), Nassau County (§466-c), Putnam County (§466-c), Suffolk County (§466-c), Wyoming County (§466-c), Columbia County (§466-d), Niagara County (§466-d), Orleans County (§466-d), Westchester County (§466-d), Lewis County (§466-e), Oneida County (§466-e), Schenectady County (§466-e), Schoharie County (§466-e), Jefferson and St. Lawrence Counties (§466-f), Montgomery County (§466-f), Orange County (§466-f), Sullivan County (§466-f), Onondaga County (§466-g), Saratoga County (§466-g), Ulster County (§466-h) and Albany County (§466-i)).

A. **ELIGIBILITY REQUIREMENTS**

1. **Ownership Requirements:** Property must be owned by an enrolled and certified member of an incorporated volunteer fire company, fire department or ambulance service, except in Suffolk County where otherwise eligible shareholders of a cooperative apartment corporation may also receive the benefit of this exemption.

2. **Property Location Requirements:** The property must also be located in a city, town or village that is served by the incorporated volunteer fire company, fire department, or ambulance service of which the applicant is an enrolled member.

   §466-a Property must be located in a county having a population of more than 261,000 inhabitants, but less than 270,000 inhabitants, as determined by the 1990 federal census, i.e., Rockland County, or located in a county having a population of more than 98,700 inhabitants, but less than 99,000 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Steuben County.

   §466-b Property must be located in a county having a population of more than 120,000 inhabitants, but less than 141,000 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Chautauqua and Oswego counties.

   §**466-c** Property must be located in a county having a population of more than 83,000 inhabitants, but less than 84,500 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Cattaraugus County.

   §**466-c** Property must be located in a county having a population of more than 280,000 inhabitants, but less than 280,200 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Dutchess County.

   §466-c Property must be located in a county having a population of more than 950,000 inhabitants, but less than 960,000 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Erie County.

   §466-c Property must be located in a county having a population of more than 1,300,000 inhabitants, but less than 1,400,000 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Nassau County. However, such property may not also be located within a city of 1,000,000 or more, i.e., New York City is ineligible for this exemption.

   §466-c Property must be located in a county having a population of more than 95,000 inhabitants, but less than 96,000 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Putnam County.

   §466-c Property must be located in a county having a population of more than 1,400,000 inhabitants, but less than 1,500,000 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Suffolk County.

   §466-c Property must be located in a county having a population of more than 43,400 inhabitants, but less than 43,600 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Wyoming County.

   §466-d Property must be located in a county having a population of more than 63,000 inhabitants, but less than 63,100 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Columbia County.

   §466-d Property must be located in a county having a population of more than 218,000 inhabitants, but less than 223,000 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Niagara County.

   §466-d Property must be located in a county having a population of more than 44,100 inhabitants, but less than 44,600 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Orleans County.

   §466-d Property must be located in a county having a population of more than 900,000 inhabitants, but less than 950,000 inhabitants, i.e., Westchester County.

   Westchester County volunteer firefighters may not receive this exemption, if they are members of a volunteer fire company serving an area that also

encompasses an area served by a fire company having five or more professional firefighters. Likewise, volunteer ambulance workers in Westchester County may not receive this exemption, if they are members of a volunteer ambulance company serving an area that is also served by an ambulance company having five or more professional ambulance workers.

§466-e Property must be located in a county having a population of more than 26,000 inhabitants, but less than 27,500 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Lewis County.

§466-e Property must be located in a county having a population of more than 225,000 inhabitants, but less than 250,000 inhabitants, as determined by the 2000 federal census, i.e., Oneida County.

§466-e Property must be located in a county having a population of more than 146,000 inhabitants, but less than 150,000 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Schenectady County.

§466-e Property must be located in a county having a population of more than 31,000 inhabitants, but less than 32,500 inhabitants, as determined by the latest (meaning 2000) federal census, i.e., Schoharie County.

§466-f Property must be located in a county having a population of more than 110,000 inhabitants, but less than 113,000 inhabitants as determined by the latest (meaning 2000) decennial census , i.e., Jefferson and St. Lawrence counties.

§466-f Property must be located in a county having a population of more than 49,000 inhabitants, but less than 49,500 inhabitants as determined by the latest (meaning 2000) decennial census, i.e., Montgomery County.

§466-f Property must be located in a county having a population of more than 300,000 inhabitants, but less than 350,000 inhabitants as determined by the latest (meaning 2000) decennial census, i.e., Orange County.

§466-f Property must be located in a county having a population of more than 73,000 inhabitants, but less than 74,000 inhabitants as determined by the latest (meaning 2000) decennial census, i.e., Sullivan County.

§466-g Property must be located in a county having a population of more than 458,000 inhabitants, but less than 460,000 inhabitants as determined by the latest (meaning 2000) decennial census, i.e., Onondaga County.

§466-g Property must be located in a county having a population of more than 200,600 inhabitants, but less than 205,000 inhabitants as determined by the latest (meaning 2000) decennial census, i.e., Saratoga County.

§466-h Property must be located in a county having a population of more than 175,000 inhabitants, but not more than 180,000 inhabitants as determined by the latest (meaning 2000) decennial census, i.e., Ulster County.

§466-i Property must be located in a county having a population of more than 292,000 inhabitants, but not more than 297,000 inhabitants as determined by the latest (meaning 2000) decennial census, i.e., Albany County.

3. **Property Use Requirements:** The property must be used exclusively for residential purposes. It must also be the primary residence of the applicant. In the event that a portion of the property is not used exclusively for residential purposes, that portion is not entitled to exemption. In such cases, the assessor may apportion the assessed value and apply the exemption only to the residential portion of the property.

4. **Certification by State or Local Government:** It is the responsibility of the municipality that adopts the local option exemption to establish procedures for certifying the 5-year and 20-year membership requirement of the volunteer fireman or ambulance worker. Additionally, in Suffolk County, the incorporated volunteer fire company, fire department, or ambulance service must provide a list of eligible members to the assessor (or their designee) in each of the municipalities offering this exemption in the county by taxable status date. Lastly, in Westchester County, an eligible volunteer who becomes permanently disabled due to the exercise of their duties and who is prevented from being certified as an active member is entitled to the annual certification during the period of their disability.

5. **Required Construction Start Date or Other Time Requirement:** Applicant must be certified as an enrolled member of the incorporated volunteer fire company, fire department, or ambulance service for at least five years. Additionally, if allowed by local option, applicants who have been certified as having been enrolled members of an incorporated volunteer fire company, fire department, or ambulance service for at least twenty years are eligible for a lifetime exemption.

B. **LOCAL OPTION:** Yes - Each city, county, town, or village may choose whether or not to allow the exemption. This option must be exercised through adoption of a local law, ordinance, or resolution. In all cases, a public hearing must be held prior to adoption of the law, ordinance, or resolution. Each city, county, town or village may also choose to allow a lifetime exemption to applicants who have been certified as enrolled members of an incorporated volunteer fire company, fire department, or ambulance service for at least twenty years.

An additional option to exempt school district taxes exists, except in Cattaraugus, Chautauqua, Dutchess, Erie, Niagara, Oneida, Oswego, Rockland, Saratoga, Steuben, and Wyoming counties. This option must be exercised through adoption of a local resolution after a public hearing has been held. Each school district may also choose to allow a lifetime exemption to applicants who have been certified as enrolled members of an incorporated volunteer fire company, fire department, or ambulance service for at least twenty years.

Except in Albany, Jefferson, Montgomery, Onondaga, Orange, St. Lawrence, Saratoga, Sullivan, and Ulster counties, municipalities eligible to grant this exemption may by local law or resolution

extend this exemption to the unremarried spouse of a member of a volunteer fire company or volunteer ambulance service killed in the line of duty who had been an member of the volunteer fire company or volunteer ambulance service for at least five years, and who also had been receiving the exemption prior to his or her death.

Lastly, except in Albany and Ulster counties, municipalities eligible to grant this exemption may by local law or resolution extend this exemption to the unremarried spouse of a deceased member of a volunteer fire company or voluntary ambulance service who had been a member of the volunteer fire company or volunteer ambulance service for at least twenty years, and who also had been receiving the exemption prior to his or her death.

C. **LIMITATION ON EXEMPTION:**

1. §466-a (Rockland and Steuben Counties), §466-b (Chautauqua and Oswego Counties), §466-c (Cattaraugus County), §466-c (Dutchess County), §466-c (Erie County), §466-c (Wyoming County), §466-d (Niagara County), §466-e (Oneida County), §466-g (Saratoga County)

	General Municipal Taxes	School District Taxes	Special Ad Valorem Levies	Special Assessments
1. Amount	Yes*	No exemption allowed	Yes*	No exemption allowed
2. Duration	No limit	No exemption allowed	No limit	No exemption allowed
3. Taxing Jurisdiction a. County or County Special Districts	Ex**	NA	Ex**	Tax
b. City	Ex**	NA	NA	Tax
c. Town or Town Special District	Ex**	NA	Ex**	Tax
d. Village	Ex**	NA	NA	Tax
e. School District	NA	Tax	NA	NA
	Ex-Exempt	Tax-Taxable	NA-Not Applicable	

* See Calculation of Exemption below.
**If allowed by local option.

2. §§466-c (Nassau County), §466-c (Putnam County), §466-c (Suffolk County), §466-d (Columbia County), §466-d (Orleans County), §466-d (Westchester County), §466-e (Lewis County), §466-e (Schenectady County), §466-e (Schoharie County), §466-f (Jefferson and St. Lawrence Counties), §466-f (Montgomery County, §466-f (Orange County), §466-f (Sullivan County), §466-g (Onondaga County), §466-h (Ulster County), §466-i (Albany County)

	General Municipal Taxes	School District Taxes	Special Ad Valorem Levies	Special Assessments
1. Amount	Yes*	Yes*	Yes*	No exemption allowed
2. Duration	No limit	Yes*	No limit	No exemption allowed
3. Taxing Jurisdiction a. County or County Special Districts	Ex**	NA	Ex**	Tax
b. City	Ex**	NA	NA	Tax
c. Town or Town Special District	Ex**	NA	Ex**	Tax
d. Village	Ex**	NA	NA	Tax
e. School District	NA	Tax	Ex*	NA
	Ex-Exempt	Tax-Taxable	NA-Not Applicable	

* See Calculation of Exemption below.
**If allowed by local option.

D. **PAYMENTS IN LIEU OF TAXES:** None required.

E. **CALCULATION OF EXEMPTION:**

1. **General Municipal and School District Taxes:**

   General municipal taxes:10% of assessed value up to $3,000 times the latest state equalization rate, except in Montgomery, Nassau, Suffolk, and Westchester counties where the exemption is 10% of assessed value without any specified dollar limit.

   Note: Volunteer firefighters and ambulance workers receiving exemption from village taxes under RPTL §466 shall not suffer any reduced benefit because they receive this exemption.

   School district taxes: In Albany, Columbia, Jefferson, Lewis, Onondaga, Orange, Orleans, Putnam, St. Lawrence, Schenectady, Schoharie, Sullivan, and Ulster counties, 10% of assessed value up to $3,000 times the latest state equalization rate. In Montgomery, Nassau, Suffolk, and Westchester counties, 10% of assessed value without any specified dollar limit.

2. **Special Ad Valorem Levies and Special Assessments:**

   Special ad valorem levies: 10% of assessed value up to $3,000 times the latest state equalization rate, except in Montgomery, Nassau, Suffolk, and Westchester counties where the exemption is 10% of assessed value without any specified dollar limit.

   Special assessments: No exemption allowed.

F. **CODING OF EXEMPTION ON ASSESSMENT ROLL:**
   Code   Description of Alternative Codes Possible

   4164_   §466-c (Nassau County)
             §466-c (Suffolk County)
             §466-d (Westchester County)
             §466-f (Montgomery County)

   4166_   §466-a (Rockland and Steuben Counties)

   4167_   §466-b (Chautauqua and Oswego Counties)

   4168_   §466-c (Cattaraugus County)
             §466-c (Dutchess County)
             §466-c (Erie County)
             §466-c (Wyoming County)
             §466-d (Niagara County)
             §466-e (Oneida County)
             §466-g (Saratoga County)

   4169_   §466-c (Putnam County)
             §466-d (Columbia County)
             §466-d (Orleans County)
             §466-e (Lewis County)
             §466-e (Schenectady County)
             §466-e (Schoharie County)
             §466-f (Jefferson and St. Lawrence Counties)
             §466-f (Orange County)
             §466-f (Sullivan County)
             §466-g (Onondaga County)
             §466-h (Ulster County)
             §466-i (Albany County)

Assessment Roll Section(s): Taxable (RPS Section 1).

NOTE: These codes should not be used to identify property that is exempt under any of the statutes listed under Similar Exemptions below. For coding of such property, see the Exemption Profile for the statute that applies.

G. **FILING REQUIREMENTS (Owner or Occupant of Property):**

§466-a Rockland and Steuben Counties:

Form RP-466-a [Rockland, Steuben](1/07)   Application for Volunteer Firefighters/
-   Ambulance Workers Exemption in
                                          Certain Counties

§466-b Chautauqua and Oswego Counties:

Form RP-466-b [Chautauqua, Oswego] (1/07) -	Application for Volunteer Firefighters/ Ambulance Workers Exemption in Certain Additional Counties

§466-c Cattaraugus County :

Form RP-466-c [Cattaraugus] (1/07) -	Application for Volunteer Firefighters/ Ambulance Workers Exemption

§466-c Dutchess County:

Form RP-466-c [Dutchess] (1/07) -	Application for Volunteer Firefighters/ Ambulance Workers Exemption

§466-c Erie County:

Form RP-466-c [Erie] (9/08) -	Application for Volunteer Firefighters/ Ambulance Workers Exemption

§466-c Nassau County:

Form RP-466-c [Nassau](9/08) -	Application for Volunteer Firefighters/ Ambulance Workers Exemption

§466-c Putnam County:

Form RP-466-c [Putnam] (1/07) -	Application for Volunteer Firefighters/ Ambulance Workers Exemption

§466-c Suffolk County:

Form RP-466-c [Suffolk] (1/07) -	Application for Volunteer Firefighters/ Ambulance Workers Exemption

Note: On or before taxable status date, volunteer fire companies, fire departments and volunteer ambulance services in Suffolk County must file a list of their enrolled members eligible for the exemption using form RP-466-c (Suffolk) Supp (1/03) - Report of Enrolled Member of Volunteer Fire Company, Fire Department or Ambulance Service.

§466-c Wyoming County:

Form RP-466-c [Wyoming] (1/07) -	Application for Volunteer fighters/ Ambulance Workers Exemption

§466-d Columbia County:

Form RP-466-d [Columbia] (1/07) -	Application for Volunteer Firefighters and Ambulance Workers Exemption

§466-d Niagara County:

Form RP-466-d [Niagara] (9/08) -	Application for Volunteer Firefighters and Ambulance Workers Exemption

§466-d Orleans County:

Form RP-466-d [Orleans] (1/07) -	Application for Volunteer Firefighters and Ambulance Workers Exemption

§466-d Westchester County:

Form RP-466-d [Westchester] (9/08) -	Application for Volunteer Firefighters and Ambulance Workers Exemption

§466-e Lewis County:

Form RP-466-e [Lewis] (1/07) -	Application for Volunteer Firefighters and Ambulance Workers Exemption

§466-e Oneida County :

Form RP-466-e [Oneida] ((1/07) -	Application for Volunteer Firefighters and Ambulance Workers Exemption

§466-e Schenectady County :

Form RP-466-e [Schenectady] (1/07) -	Application for Volunteer Firefighters and Ambulance Workers Exemption

§466-e Schoharie County:

Form RP-466-e [Schoharie] (1/07) -	Application for Volunteer Firefighters and Ambulance Workers Exemption

Ambulance Workers Exemption

§466-f Jefferson and St. Lawrence Counties:

RP-466-f [Jefferson, St. Lawrence] (1/07) - Application for Volunteer Firefighters/ Volunteer Ambulance Workers Exemption

§466-f Montgomery County:

RP-466-f [Montgomery] (1/07) - Application for Volunteer Firefighters/ Volunteer Ambulance Workers Exemption

§466-f Orange County:

RP-466-f [Orange] (1/07) - Application for Volunteer Firefighters/ Volunteer Ambulance Workers Exemption

§466-f Sullivan County:

RP-466-f [Sullivan] (1/07) - Application for Volunteer Firefighters/ Volunteer Ambulance Workers Exemption

§466-g Onondaga County:

RP-466-g [Onondaga] (1/07) - Application for Volunteer Firefighters/ Volunteer Ambulance Workers Exemption

§466-g Saratoga County:

RP-466-g [Saratoga] (1/07) - Application for Volunteer Firefighters/ Ambulance Workers Exemption

§466-h Ulster County:

RP-466-h [Ulster](1/07) - Application for Volunteer Firefighters/ Ambulance Workers Exemption

§466-i Albany County:

RP-466-i [Albany](1/08) - Application for Volunteer Firefighters/ Ambulance Workers Exemption

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H. **REPORTING REQUIREMENTS (Assessor):** None.

I. **SIMILAR EXEMPTIONS:**

Subject	Statute
Fire patrol and salvage corps	RPTL §468
Incorporated associations of volunteer firemen	RPTL §464(1)
Incorporated volunteer fire companies or departments	RPTL §464(2)
Volunteer fireman and fire companies in villages	RPTL §466

Exemption Application Forms:

Form RP-466-a (Rockland or Steuben County)
Form RP-466-b (Chautauqua or Oswego County)
Form RP-466-c (Cattaraugus)
Form RP-466-c (Dutchess)
Form RP-466-c (Erie)
Form RP-466-c (Nassau)
Form RP-466-c (Putnam)
Form RP-466-c (Suffolk)
Form RP-466-c (Suffolk) Supp
Form RP-466-c (Wyoming)
Form RP-466-d (Columbia)
Form RP-466-d (Niagara)
Form RP-466-d (Orleans)
Form RP-466-d (Westchester)
Form RP-466-e (Lewis)
Form RP-466-e (Oneida)
Form RP-466-e (Schenectady)
Form RP-466-e (Schoharie)
RP-466-f (Jefferson and St. Lawrence)
RP-466-f (Montgomery)
RP-466-f (Orange)
RP-466-f (Sullivan)
RP-466-g (Onondaga)
RP-466-g (Saratoga)
RP-466-h (Ulster)

[RP-466-i (Albany)](#)

Please send general questions or comments to [Jerome McCall](#).

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