



Must be Filed by March 1, 2023

Department of Taxation and Finance
Office of Real Property Tax Services

RP-466-k
(1/22)

Application for Volunteer Firefighters/Ambulance Workers Exemption in Certain Counties (Monroe)

File this form with your local assessor by the taxable status date. See instructions.
Do **not** file this form with the Office of Real Property Tax Services.

Name(s) of owner(s)					
Mailing address of owner(s) (number and street or PO Box)			Location of property (street address)		
City, village, or post office		State	ZIP code	City, town, or village	
				State ZIP code	
Daytime contact number		Evening contact number		School district	
Email address			Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)		

Mark an **X** in the appropriate box.

- Is the property the primary residence of the applicant? Yes No
- Name of incorporated volunteer fire company, fire department or incorporated volunteer ambulance service:

- Relationship to incorporated volunteer fire company, fire department or incorporated volunteer ambulance service from line 2 (see instructions):
 - Certified as an enrolled member for at least two years? Yes No
 - Certified as having accrued at least 20 years of active service? Yes No
- Has the applicant been granted a life-time exemption in any municipality within Monroe County?..... Yes No
If Yes, which municipality? _____
- Does the applicant reside in the city, town, or village served by the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service from line 2? Yes No
- Is any portion of the property used for other than residential purposes (farming, commercial, vacant land, professional office, etc.)? Yes No
 - If Yes, what percentage of the property is not used for residential purposes? _____
 - If Yes, explain such use and describe the portion that is so used. _____

Certification

I (we), _____, hereby certify that the information on this application and any accompanying pages constitutes a true statement of facts.

Signature <i>(All owners must sign this application)</i>	Phone number	Date

Return this form to the **local assessor** by the taxable status date. (See Deadline *below*.)

For Assessor's Use Only

Date application filed: _____

Action on application: Approved Disapproved

Reason for disapproval (if applicable) : _____

Exemption applies to taxes levied by or for:

County _____ City _____ Town _____

Village _____ School _____ Fire _____

Assessor's name (<i>print</i>)	
Assessor's signature	Date

Instructions

Authorization for exemption

Real Property Tax Law § 466-k authorizes the governing body of a county, city, town, or village in a county having a population of more than 735,000 and less than 752,000 inhabitants, based upon the 2010 federal census, to partially exempt the residence of a volunteer firefighter or ambulance worker to the extent of 10% of the assessed value of such property for city, village, town, special district, school district, fire district, or county purposes. 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 city, county, and the school district have adopted the exemption.

Eligibility

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 at least two years. The municipality determines the procedure for certification.

In addition, 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.

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.

Amount of exemption

The exemption equals 10% of the assessed value of the property.

Deadline

- 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. In cities, the date is determined from charter provisions. Check with your local assessor.
- The taxable status date for most villages that assess is January 1, but the village clerk should be consulted for variations.

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 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.