

**Business of the Village Board  
Village of Saranac Lake**

SUBJECT: Public Hearing

Date: 11/10/2025

DEPT OF ORIGIN: Village Manager BILL # 165-2025

DATE SUBMITTED: 11/4/2025 EXHIBITS: \_\_\_\_\_

APPROVED AS TO FORM:

Village Attorney

Village Administration

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EXPENDITURE REQUIRED: \$0	AMOUNT BUDGETED: \$0	APPROPRIATION REQUIRED: \$0
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**SUMMARY STATEMENT**

Resolution to call for a public hearing for a local law authorizing a real property tax exemption for volunteer rescue workers

**RECOMMENDED ACTION**

MOVED BY: Ryan SECONDED BY: Scollin

VOTE ON ROLL CALL:

MAYOR WILLIAMS yes

TRUSTEE BRUNETTE yes

TRUSTEE RYAN yes

TRUSTEE SCOLLIN yes

TRUSTEE WHITE yes

**VILLAGE OF SARANAC LAKE**  
**RESOLUTION TO CALL FOR A PUBLIC HEARING ON PROPOSED LOCAL LAW**  
**AUTHORIZING A REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER**  
**FIREFIGHTERS AND VOLUNTEER AMBULANCE SERVICE WORKERS**

WHEREAS, the Village Board of Trustees is considering the adoption of a Local Law authorizing a real property tax exemption for eligible volunteer firefighters and volunteer ambulance service workers pursuant to New York Real Property Tax Law §466, and,

WHEREAS, the proposed Local Law would provide a partial exemption from Village real property taxes for qualified enrolled members of volunteer fire companies, fire departments, and volunteer ambulance services who meet the service and residency requirements set forth under State law, and,

WHEREAS, pursuant to the New York Municipal Home Rule Law and Real Property Tax Law, a public hearing is required to be held before the adoption of said Local Law.

NOW, THEREFORE, BE IT RESOLVED, that the Village Board of Trustees hereby calls for a public hearing on proposed Local Law No. \_\_\_\_ of 2025, for A Local Law Authorizing a Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Service Workers on Monday, November 24 at 5:00 PM in the Village Board Room, located at 39 Main Street, on the second floor.

BE IT FURTHER RESOLVED, that the Village Clerk is hereby directed to publish and post notice of said public hearing in accordance with applicable law.

**VILLAGE OF SARANAC LAKE**

**LOCAL LAW NO. \_\_\_\_ OF 2025**

**A LOCAL LAW AUTHORIZING A REAL PROPERTY TAX EXEMPTION FOR  
VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE SERVICE WORKERS**

**Section 1. Purpose and Authority**

This Local Law is enacted pursuant to New York State Real Property Tax Law §466-a to provide a ten percent (10%) exemption from Village real property taxes for the primary residence of qualified volunteer firefighters and volunteer ambulance service workers.

**Section 2. Exemption Granted**

A qualified enrolled member, or such member and spouse, of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service that serves the Village shall receive an exemption equal to 10% of the assessed value of their primary residence, exclusive of special assessments, subject to the requirements of this Local Law.

**Section 3. Eligibility Requirements**

To receive the exemption:

1. The applicant must reside within the Village and be an enrolled member of a qualifying volunteer fire or ambulance service.
2. The property must be the applicant's primary residence and used exclusively for residential purposes.
3. The applicant must provide certification from the authority having jurisdiction stating they have served at least two (2) consecutive years immediately prior to application.
4. An exemption application and certification must be filed with the Village Assessor by the taxable status date.

**Section 4. Lifetime Exemption**

A volunteer with 20 or more years of active service, as certified by the authority having jurisdiction, shall receive the exemption for life, so long as the primary residence remains within the Village.

**Section 5. Surviving Spouse Exemption**

The exemption shall continue for the un-remarried surviving spouse of a deceased volunteer if:

- The deceased volunteer was killed in the line of duty and had served at least five (5) years, or
- The deceased volunteer had 20 or more years of service and was receiving the exemption prior to death.

The exemption ends upon remarriage of the surviving spouse.

**Section 6. No Reduction of Existing Benefits**

No volunteer currently receiving an exemption under Real Property Tax Law Article 4 shall lose or have their benefit reduced as a result of this Local Law.

**Section 7. Effective Date**

This Local Law shall take effect immediately upon filing with the New York State Secretary of State.

Having trouble viewing this email? [View it as a webpage](#).



**Department of  
Taxation and Finance**

**Taxing jurisdictions that offer property tax exemptions to  
volunteer firefighters and ambulance workers must  
transition to a newly authorized statewide exemption  
within three years.**

As the Chief Executive Officer of a taxing jurisdiction that may be offering a property tax exemption to volunteer firefighters and ambulance workers, you should be aware that recently enacted legislation, [Chapter 670 of the Laws of 2022](#), has changed the applicable law and may require action on the part of your jurisdiction.

Generally speaking, the new law gives municipalities, school districts and fire districts throughout the State the option to provide a property tax exemption of up to 10% to volunteer firefighters and ambulance workers. Any such exemption would be valid only on property used exclusively for residential purposes. If a portion of a volunteer's property is used for other purposes, the exemption would be prorated accordingly. In order to be eligible for this partial exemption, volunteer firefighters and ambulance workers must live in the community served by their volunteer organization and meet a minimum service requirement of between two and five years, as set by the respective taxing jurisdiction. Additionally, at local option, a lifetime exemption may be provided to volunteers with at least 20 years of service as long as they maintain their primary residence in the county they have served. Taxing jurisdictions may also allow unremarried surviving spouses of eligible volunteers to retain the exemption.

The specific terms of the new exemption are set forth in new § 466-a of the Real Property Tax Law (RPTL) as enacted by Chapter 670 of the Laws of 2022.

It is important to note that, if your taxing jurisdiction has been offering a similar exemption for volunteer firefighters and ambulance workers under one of the pre-existing statutes (i.e., current RPTL § 466-a through § 466-k), it must adopt a local law, ordinance or resolution to conform to the new Statewide exemption statute no later than December 9, 2025 (i.e., three years from the effective date of Chapter 670; see subdivision 8 of the newly-enacted § 466-a). On that date, all of the "old" exemption statutes will be repealed.

We encourage you to discuss the implications of this new law with your municipal attorney.

LAWS OF NEW YORK, 2022

CHAPTER 670

AN ACT to amend the real property tax law, in relation to providing all local governments with the option to provide a property tax exemption to volunteer firefighters and volunteer ambulance workers; and to repeal various provisions of the real property tax law relating thereto

Became a law December 9, 2022, with the approval of the Governor.  
Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The real property tax law is amended by adding a new section 466-a to read as follows:

**S 466-a. Volunteer firefighters and volunteer ambulance workers.** 1. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in any county shall be exempt from taxation to the extent of up to ten percent of the assessed value of such property for city, village, town, part town, special district, school district, fire district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

2. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county unless:

(a) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

(b) the property is the primary residence of the applicant;

(c) the property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and

(d) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service, as determined by the governing body of a city, village, town, school district, fire district or county; provided, however, that such governing body shall establish a minimum service requirement for each applicant between two years of service and five years of service. It shall be the duty and responsibility of the governing body of each municipality, school district and/or fire district which adopts a local law, ordinance

EXPLANATION--Matter in italics is new; matter in brackets [-] is old law to be omitted.

or resolution pursuant to this section to determine the procedure for certification.

3. 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 and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance 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 such county provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

4. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption claimed under such statutes by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:

(a) such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and

(b) such deceased volunteer had been an enrolled member for at least five years; and

(c) such deceased volunteer had been receiving the exemption prior to his or her death.

5. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:

(a) such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and

(b) such deceased volunteer had been an enrolled member for at least twenty years; and

(c) such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

6. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality, school district and/or fire district offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.

7. No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the

provisions of this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

8. Any city, village, town, school district, fire district or county that currently, through local law, ordinance or resolution, provides an exemption from taxation for an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, such enrolled member and spouse, or an un-married spouse shall be authorized to continue to provide such exemption, provided however, such city, village, town, school district, fire district or county shall adopt a local law, ordinance or resolution to conform to the provisions of this section no later than three years after the effective date of this section.

9. Notice to affected municipalities. On or before December thirty-first, two thousand twenty-two, it shall be the duty of the commissioner or her or his designees to notify or cause to be notified, in a manner prescribed by the commissioner, the chief executive officer of each and any municipality in which former sections four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-f, four hundred sixty-six-g, four hundred sixty-six-h, four hundred sixty-six-i, four hundred sixty-six-j, and four hundred sixty-six-k of the real property tax law apply, of the provisions of the chapter of the laws of two thousand twenty-two that added this section.

§ 2. Sections 466-a as added by chapter 617 of the laws of 1999, 466-b, 466-c, 466-d, 466-e, 466-f, 466-g, 466-h, 466-i, 466-j and 466-k of the real property tax law are REPEALED.

§ 3. This act shall take effect immediately; provided, however, that section two of this act shall take effect three years after the effective date of this act.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

ANDREA STEWART-COUSINS  
Temporary President of the Senate

CARL E. HEASTIE  
Speaker of the Assembly

# **Assessor Manuals, Exemption Administration: RPTL Section 466-a**

## **Exemption Administration Manual—Part 1: Residential—Other than multiple dwellings**

### **Section 4.01—RPTL Section 466-a: Volunteer Firefighters and Ambulance Workers**

Exemption codes

<b>Section</b>	<b>Code</b>
466-a	4163 _
Year originally enacted	
<b>Section</b>	<b>Year</b>
466-a	2022

#### **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 a minimum of two to five years, depending on the policy. At further local option, the exemption may be granted for the life of an enrolled member who has accrued more than 20 years of active service. Local option to extend the exemption to the un-remarried spouse of a deceased member of a volunteer fire company or ambulance company having at least 20 years of active service is allowed, with an additional local option to extend the exemption to the un-remarried spouse of a member of a volunteer fire company or volunteer ambulance service killed in the line of duty. No exemption is allowed for special assessments. The amount of exemption is up to 10 percent of the assessed value of the property. The exemption may be granted in addition to any other exemption authorized by law.

#### **Eligibility requirements**

##### **Ownership requirements:**

Property must be owned by an enrolled and certified member of an incorporated volunteer fire company, fire department or ambulance service.

**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.

**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.

**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 2-year, 5-year and/or 20-year membership requirement of the volunteer fireman or ambulance worker.

**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 a minimum of two to five years, depending on local option. 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, as long as the member's primary residence is located within such county. At further 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. Additionally, at further 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.

**Local option:**

Yes – Each city, county, town, village, school district or fire district 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, village, school district or fire 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, as long as the member's primary residence is located within such county.

Municipalities may by local law or resolution extend this exemption to the un-remarried spouse of a member of a volunteer fire company or volunteer ambulance service killed in the line of duty who had been a 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, municipalities may by local law or resolution extend this exemption to the un-remarried 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.

### **Limitation on exemption:**

Limitation on exemption by amount, duration, and taxing jurisdiction

	General municipal taxes	School district taxes	Special ad valorem levies	Special assessments
<b>1. Amount</b>	Up to 10%	Up to 10%	Up to 10%	No exemption allowed
<b>2. Duration</b>	No limit	No limit	No limit	No exemption allowed
<b>3. Taxing Jurisdiction</b>				
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	Ex**	NA	NA

Ex-Exempt    Tax-Taxable    NA-Not Applicable

\*See Calculation of Exemption below.

\*\*If allowed by local option.

### **Payments in lieu or taxes**

None required.

### **Calculation of exemption**

#### **General municipal and school district taxes**

##### **General municipal taxes:**

Up to 10% of assessed value.

**School district taxes:**

Up to 10% of assessed value.

**Special ad valorem levies and special assessments**

**Special ad valorem levies:**

Up to 10% of assessed value.

**Special assessments:**

No exemption allowed.

**Coding of exemption on assessment roll:**

Coding of exemption on assessment roll

**Code Description of Alternative Codes Possible**

4163\_ 466-a

**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.

**Filing requirements (owner or occupant of property):**

File Form 466-a-vol, *Application for Volunteer Firefighters/Ambulance Workers Exemption*

**Reporting requirements (assessor):**

None.

**Similar exemptions**

Subject	Similar exemptions	Statute
Fire patrol and salvage corps		RPTL 468
Incorporated associations of volunteer firefighters		RPTL 464(1)

Incorporated volunteer fire companies or departments	RPTL 464(2)
Volunteer firefighters and fire companies in villages	RPTL 466
Volunteer firefighters and ambulance workers in certain counties	RPTL 466-a through 466-k