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

APPLICATION FOR VOLUNTEER FIREFIGHTERS /
AMBULANCE WORKERS EXEMPTION
(For Use in Cattaraugus 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 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 Cattaraugus 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

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 CATTARAUGUS COUNTY**

Authorization for exemption: Section 466-c of the Real Property Tax Law authorizes the governing body of a county, city, town, or village in a county having a population of between 83,000 and 84,500 according to the latest federal decennial census (only Cattaraugus County currently satisfies this standard) to partially exempt the residence of a volunteer firefighter or volunteer ambulance worker. This exemption does not apply to school taxes.

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, city, town, or village, 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 city, town or village 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.

The exemption equals 10 percent of the assessed value of the property to a maximum of $3,000 multiplied by the latest state equalization rate for the assessing unit in which the property is located. However, 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 towns within Cattaraugus County is March 1. Taxable status date for most villages which assess is January 1, but the village clerk should be consulted for variations. Taxable status dates in cities is governed by city charter. 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 years shall be as required by the county, city, town, or village 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: _____

_____   _____
                Assessor's signature   Date