



Tompkins County
Assessment Department
fairness & equity

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To: Tompkins County Legislature
From: Jay Franklin
Date: October 13, 2022
Re: RPTL 466-a

1. Action Requested

To review the local law enacting RPTL 466-a Authorizing Section 466-a of the New York State Real Property Tax Law – A Property Tax Exemption to Volunteer Firefighters and Volunteer Ambulance Workers.

2. Background

Previously there was approximately 20 different sections of the Real Property Tax Law that dealt with exemptions for Volunteer Firefighters and EMT workers. However, each of these sections of law were specific to a certain county and they deviated ever so slightly from each other. For 2023, the NYS Legislature finally decided to abolish the previous sections and enact a standardize statute that any county, town, school, city, and or village could opt into.

This exemption would allow a volunteer to receive up to a 10% exemption on their primary residence if they are certified by the authority having jurisdiction over that company. If multiple spouses are on the deed and they are both certified members, they will get 2 exemptions.

In addition to decide whether to allow or not allow the exemption, the following are local options for you to consider.

1. The exemption amount can be up to 10%.
 - a. A 10% level is included in proposed local law (Section 2-A).
2. An exemption can be granted if the “life member” accumulates 20 years of service and the residence remains their primary residence.
 - a. This provision is included in the proposed local law (Section 2-B)
3. The un-remarried spouse of a volunteer who was died in the line of duty (Section 2-C)
4. The un-remarried spouse of a volunteer who passed away with 20 years of service (Section 2-D).

It will be the responsibility of the authority having jurisdiction over the volunteer department to submit to my office a list of their current volunteers by March 1 of each year. Failure of the AHJ to file by March 1, will result in the loss of the exemptions for the year.

3. Financial Implication

None. This would simply reduce the tax base. As this is a 10% exemption without a cap like the veterans’ exemption, volunteers who live in more valuable properties will receive a greater exemption. A volunteer in a \$1 million house would receive an exemption of \$100,000 (or say \$600 in county tax savings). A volunteer in a \$50,000 house would receive an exemption of \$5,000 (or say \$30 in county tax savings). If there are 200 volunteers in the county, at an estimate of \$25,000 per exemption, this would reduce the county tax base by \$5 million, and it would have raised the 2022 tax rate by \$0.00355. This would have been a \$0.73 increase on the median house.
