



# The Chairman's Corner

by

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## **FIREMAN & AMBULANCE WORKER TAX EXEMPTION**

3-11-25

This week, I'm here with some good news for those who volunteer as a firefighter or ambulance worker. Recently, the New York State legislature voted to expand the law granting a partial property tax exemption to those individuals, provided certain conditions are met.

In Columbia County, where neighbors long ago learned the value of sharing resources, we are extremely fortunate to have a strong, dedicated contingent of volunteer firefighters and ambulance workers. This revised law helps strengthen that relationship.

In late September, 2024, Tax Law 466-A-2 was revised to include volunteer firefighters and volunteer ambulance workers who reside in a neighboring town or village, rather than only for those who live in the same jurisdiction that they serve.

Back in 2022, NYS Real Property Tax Law 466-A-2 enabled local governments and school districts in New York State the option to grant a reduction on the amount of property taxes paid by qualifying volunteers. The law allowed for a maximum exemption of 10 percent of the assessed value on the volunteers' primary residence in the jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service.

In addition, each 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 20 years, as long as the member's primary residence is located within such county.

County Real Property Tax Service Agency Director Suzette Booy said the new law "opens the door to making more firefighters eligible for the exemption. In a county like ours, where we make so much use of mutual aid, it really makes sense."

"I feel that the addition of 466-L makes a lot of sense," said Greenport Fire Chief Mark Taylor. "There were a lot of volunteer firefighters that were not eligible for the exemption the way the law was previously written. For example, approximately 30 percent of Greenport firefighters were not eligible under the former law because they resided in owner-occupied property outside the Town of Greenport. The county should be commended for passing the revised local law so quickly."

On a similar note, currently, for county tax bills, the following sliding scale income levels for seniors, disabled, and low income residents apply as follows:

\$34,000 and under, 50 percent exemption; \$34,000.01 to \$34,999.99, 45 percent; \$35,000 to \$35,999.99, 40 percent; and \$36,000 to \$36,999.99, 35 percent.

Also, \$37,000 to \$37,899.99, 30 percent; \$37,900 to \$38,799.99, 25 percent; \$38,800 to \$39,699.99, 20 percent; \$39,700 to \$40,599.99, 15 percent; \$40,600 to \$41,499.99, 10 percent; and \$41,500 to \$42,399.99, five percent.

Further information on exemptions and other real property issues can be found on the Columbia County Real Property Tax Service Agency page on the county website at [columbiacountyny.com](http://columbiacountyny.com), or by calling 518-828-7334.