



NEW YORK STATE SENATOR

Monica R. Martinez

New Law Expands the Boundaries of Property Tax Credits for Volunteer Firefighters and EMS Personnel

MONICA R. MARTINEZ October 10, 2024

| ISSUE: **FIRE AND AMBULANCE VOLUNTEER PROPERTY TAX CREDIT**, **VOLUNTEER AMBULANCE**, **VOLUNTEER FIREFIGHTER**, **PROPERTY TAX CREDIT**, **VOLUNTEER RECRUITMENT**



Governor signs legislation from Sen. Martinez to extend volunteer first responder tax credits to those serving in neighboring jurisdictions.

New York State volunteer firefighters and emergency medical personnel who serve in one jurisdiction but live in another will now qualify for the same property tax credits as those serving within the jurisdiction where they reside. This change comes after the governor

signed **legislation** sponsored by New York State Sen. Monica R. Martinez and Assemblyman Steve Stern last week.

For the benefit to take effect, individual taxing entities—such as cities, counties, and school districts—must adopt the tax abatement for their residents who volunteer outside their boundaries. These decisions will be made by each respective board. Under **state law**, qualifying volunteers whose municipalities choose to offer the exemption can receive up to a 10 percent reduction in the assessed value of their homes for property taxes imposed by city, village, town, part-town, special district, school district, fire district, or county purposes, exclusive of special assessments, provided that the governing body approves the measure.

“Selflessness is not bound by district lines,” said Sen. Martinez. “Volunteer firefighters and EMS providers put their time and lives on the line every day, no matter where they serve. This new legislation ensures their service is recognized regardless of jurisdiction.”

“We must ensure that our volunteer first responders always have access to essential benefits, financial security and recruitment resources,” said **Assemblyman Steve Stern**. “That’s why I was so proud to partner with Senator Monica Martinez on this critically important legislative initiative to provide our local heroes with the support they need to continue serving our communities with distinction.”

“Recruiting more volunteer firefighters and retaining the ones we already have is a high-priority for FASNY,” said **Firefighters Association of the State of New York (FASNY) President Eugene Perry** – a resident of Suffolk County. “This new law provides one more tool in our toolbox by empowering taxing jurisdictions to extend real property tax relief benefits to any volunteer firefighter or ambulance worker who lives in their community, but volunteers elsewhere for a number of reasons, including family legacy, volunteering closer to where

they work, or other ties to the fire or EMS agency. We thank Senator Martinez and Assembly Member Stern for their responsiveness to their local first responders who were left out of the positive impacts of the 2021 real property tax exemption law and will now be eligible for this benefit.”

Statewide, volunteer fire agencies and emergency medical services providers have struggled with recruitment. [According to FASNY](#), volunteer firefighter ranks across the state have fallen by 33 percent over the past 20 years. It is a similar issue for the state’s ambulance providers, who [report](#) wait times are getting longer, and a lack of volunteers and funding shortfalls have put the emergency medical services system into crisis. Incentives like tax credits are considered one way to attract new members, while allowing volunteers who serve in neighboring jurisdictions to receive this benefit will promote fairness.

The expanded property tax credit is one of several initiatives led by Sen. Martinez this session to support fire and emergency medical volunteers and drive recruitment. Martinez’s bills include:

- An increase to the volunteer firefighter and ambulance member income tax credit from \$200 to \$800 for individuals and from \$400 to \$1,600 for joint filers ([S7286A](#)).
- The creation of a "Vets to Veggies"/Veterans to Volunteers program ([S8111](#)).
- Ensuring the timely payment of death benefits for volunteer firefighters and volunteer ambulance workers ([S4711](#)).

RELATED LEGISLATION

2023-S2862

-
- Introduced
 - ◦ In Committee Assembly
 - In Committee Senate
 - ◦ On Floor Calendar Assembly
 - On Floor Calendar Senate
 - ◦ Passed Assembly
 - Passed Senate
 - Delivered to Governor
 - Signed By Governor
 -

Authorizes municipalities to offer a real property tax exemption to certain volunteers who live in such municipality but who serve in a neighboring municipality

January 25, 2023

Signed by Governor

Sponsored by **Monica R. Martinez**

Do you support this bill?

2023-S7286

-
- Introduced
 - ◦ In Committee Assembly
 - In Committee Senate
 - ◦ On Floor Calendar Assembly
 - On Floor Calendar Senate
 - ◦ Passed Assembly
 - Passed Senate
 - Delivered to Governor
 - Signed By Governor
 -

Relates to tax credits for volunteer firefighters and volunteer ambulance workers

May 19, 2023

In Assembly Committee

Sponsored by [Monica R. Martinez](#)

Do you support this bill?

2023-S8111

- Introduced
 - ◦ In Committee Assembly
 - In Committee Senate
 - ◦ On Floor Calendar Assembly
 - On Floor Calendar Senate
 - ◦ Passed Assembly
 - Passed Senate
 - Delivered to Governor
 - Signed By Governor
 -

Establishes the "Vets to Vollies" program

January 08, 2024

In Senate Committee [Veterans, Homeland Security and Military Affairs](#)

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Do you support this bill?

2023-S4711

- Introduced

- ○ In Committee Assembly
 - In Committee Senate

- ○ On Floor Calendar Assembly
 - On Floor Calendar Senate

- ○ Passed Assembly
 - Passed Senate

- Delivered to Governor

- Signed By Governor

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Establishes the payment of certain volunteer firefighter and volunteer ambulance worker death benefits shall be within ninety days of the filing of application to receive such death benefit

February 13, 2023

In Assembly Committee

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Do you support this bill?