



PRESS RELEASE
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Governor Signs Martinez and Stern Bill to Protect Property Tax Relief for Families of Fallen Volunteer First-Responders

Legislation expands eligibility for surviving spouses of volunteer firefighters and ambulance workers killed in the line of duty

ALBANY, N.Y. – Governor Kathy Hochul has signed [legislation](#) sponsored by New York State Sen. Monica R. Martinez and Assemblyman Steve Stern to expand property tax relief for surviving spouses of volunteer firefighters and volunteer ambulance workers killed in the line of duty.

The change allows municipalities to opt in to extending the property tax exemption to surviving spouses of volunteer firefighters and volunteer ambulance workers who served between two and five years and were killed in the line of duty. Under prior law, only spouses of volunteers with at least five years of service were eligible to continue receiving the exemption, even though local governments were already permitted to lower the service requirement for the original exemption. This bill closes that gap, allowing families of fallen volunteers with shorter terms of service to remain eligible for the property tax exemption.

“Volunteers are driven by a love for their neighbors, and their families deserve that same compassion should that service take their lives,” Sen. Martinez said. “This law allows local governments to uphold the commitment made to their volunteers and protect surviving spouses during a time of loss and uncertainty. Just as they stand for us, it is important we stand for their families when they cannot.”

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Assemblyman Stern said, “I thank Governor Hochul for signing my important legislation to ensure that surviving spouses of volunteer firefighters and volunteer ambulance workers killed in the line of duty, continue to receive the real property tax exemptions their spouses earned through their selfless, ultimate service to our community,” Assemblyman Steve Stern said. “Our communities owe those who protect our lives and our homes more than platitudes, we owe them the meaningful support they deserve.”

Firefighters Association of the State of New York President Eugene Perry said, “The Governor’s signature on this important legislation from Senator Martinez and Assemblyman Stern builds on the previous extension of property tax relief to volunteer firefighters after two years of service – a step forward from the previous five-year requirement. Senator Martinez and Assemblyman Stern recognized the need to assure access to this important benefit for surviving spouses of volunteers lost in the line of duty be brought in-line with prior legislation, eliminating a gap that potentially left the families of some of our fallen without this vital support and respect for their loved one’s sacrifice. We thank them both on behalf of all our state’s volunteer firefighters and their families and encourage municipalities to allow this tax relief for their constituents.

“We have more to do to ensure that our volunteers and their families are treated fairly and equally for the service they provide and the sacrifices they make, including increasing unjust levels of benefits under the Volunteer Firefighters Benefit Law, which supports firefighters injured in the line of duty. The Firefighters Association of the State of New York remains grateful for the Executive, her team, and the Legislature and their staff for continuing to work hard to ensure our ranks are treated fairly in all aspects of their service and sacrifice.”

The expanded property tax exemption is one of several initiatives led by Sen. Martinez this session intended to provide the support and resources New York’s fire and emergency service agencies need to accomplish their missions. These proposals include:

- Creating a “Vets to Veggies”/Veterans to Volunteers program to recruit veterans into the volunteer fire and EMS service ([S274B](#)).
- Increasing the Volunteer Firefighter and Ambulance Worker Tax Credit from \$200 to \$800 for active volunteers ([S6233](#)).
- Studying prevention strategies for lithium-ion battery fires to improve public safety and protect first responders ([S257](#)).

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- Requiring volunteer firefighter and volunteer ambulance worker death benefits be paid within 90 days of filing a claim ([S190](#)).

And supporting the following initiatives included in this year's state budget:

- Extending EMS cost recovery, which provides fire departments and EMS companies with the ability to establish user fees and recoup costs from insurance carriers to strengthen financial stability for agencies.
- Prohibiting PFAS chemicals in firefighters' personal protective equipment.
- Investing \$25 million in the Volunteer Firefighter Infrastructure Response Equipment (V FIRE) program to bolster critical infrastructure and response capabilities for volunteer fire departments statewide.

In November, Sen. Martinez was [honored with the 2025 Golden Trumpet Award](#) from the Firefighters Association of the State of New York in recognition of her leadership and consistent advocacy for volunteer firefighters and emergency medical personnel. Since joining the Senate, she has worked to advance safety protections, strengthen recruitment and retention, improve emergency communications, and expand tax relief for volunteers and their families. The award is presented to individuals who demonstrate a sustained commitment to supporting New York volunteer fire departments through legislation, policy and public safety leadership.