

**January 2015**

Please make copies and hand out to the Fire Department Members / Ambulance Members:

- ❖ **A property tax exemption and/or a Income tax credit is available to volunteer firefighters and volunteer ambulance workers**
- ❖ The **Property tax Exemption** must be filled out and returned with the necessary proof to your local assessors office by  
March 1, 2015
- ❖ **PLEASE NOTE: you cannot apply for both the Property tax exemption and the Income tax credit**

**Attached Forms:**

**Property Tax Exemption form: Rp-466-f**

**NYS tax form - IT-245**



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

APPLICATION FOR VOLUNTEER FIREFIGHTERS /  
VOLUNTEER AMBULANCE WORKERS EXEMPTION  
(For Use in Orange 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 the Office of Real Property Tax Services

1. Name and telephone no. of owner(s)	2. Mailing address of owner(s)
_____	_____
_____	_____
Day No. ( ) _____	_____
Evening No. ( ) _____	_____
E-mail address (optional) _____	_____

3. Location of property in Orange 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; or

c.  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. \_\_\_\_\_

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 /  
VOLUNTEER AMBULANCE WORKERS EXEMPTION IN ORANGE COUNTY**

**Authorization for exemption:** Section 466-f of the Real Property Tax Law authorizes the governing body of a county, city, town, village or school district in a county having a population of between 300,000 and 350,000 according to the latest federal decennial census (only Orange County currently satisfies this standard) to partially exempt the residence of a volunteer firefighter or volunteer ambulance worker.

**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. At local option of the county, city, town, village or school district, the exemption may be granted for the life of an enrolled member who has accrued more than 20 years of active service. In addition, at local option, the exemption may be continued or reinstated for the un-remarried spouse of an enrolled member 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 Orange 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 who served 20 years shall be as required by the county, city, town, village or school district 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	School District
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Assessor's signature	Date
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### **Volunteer firefighters' and ambulance workers' credit**

\* A new section 606(e-1) was added to the Tax Law to provide a volunteer firefighters' and ambulance workers' tax credit for tax years beginning on or after January 1, 2007. The credit is a \$200 refundable tax credit available to each full-year New York State resident who serves as an active volunteer firefighter or a volunteer ambulance worker for the entire tax year for which the credit is claimed.

\* An *active volunteer firefighter* is a person who meets the definition of this term under section 215 of the General Municipal Law (GML). Section 215.1 of the GML states, "*Active volunteer firefighter* means a person who has been approved by the authorities in control of a duly organized volunteer fire company or volunteer fire department as an active volunteer firefighter of such fire company or department and who is faithfully and actually performing service in the protection of life and property from fire or other emergency, accident or calamity in connection with which the services of such fire company or fire department are required."

\* A *volunteer ambulance worker* is a person who meets the definition of this term under section 219-k of the GML. Section 219-k.14 of the GML states, "*Volunteer ambulance worker* means an active volunteer member of an ambulance company as specified on a list regularly maintained by the company for purposes of the volunteer ambulance workers' benefit law."

A taxpayer who receives a real property tax exemption under Title 2 of Article 4 of the Real Property Tax Law relating to such service is not eligible for the credit.

Taxpayers who file a joint return and who each qualify for the credit may both claim the credit on their joint return.

(Tax Law, section 606(e-1))



# Claim for Volunteer Firefighters' and Ambulance Workers' Credit

# IT-245

Tax Law—Section 606(e-1)

Submit your completed Form IT-245 with Form IT-201. See instructions on back.

### Step 1 – Enter identifying information

Your name as shown on return	Your social security number
Spouse's name	Spouse's social security number

### Step 2 – Determine eligibility (for lines 1 through 3, mark an X in the appropriate box)

- 1 Were you (and your spouse if filing a joint return) a New York State resident for all of this tax year? .....  1 Yes  No   
If you marked an X in the No box, **stop**; you do not qualify for this credit.
- 2 Were you an active volunteer firefighter or ambulance worker for all of this tax year who **did not** receive a real property tax exemption for these services (see instructions)? .....  2 Yes  No   
If your filing status is ②, *Married filing joint return*, continue with line 3.  
For any other filing status:  
If you marked an X in the No box, **stop**; you do not qualify for this credit.  
If you marked an X in the Yes box, continue with Step 3.
- 3 If your filing status is ②, *Married filing joint return*, was your spouse an active volunteer firefighter or ambulance worker for all of this tax year who **did not** receive a real property tax exemption for these services (see instructions)? .....  3 Yes  No   
If you marked an X in the No box at **both** lines 2 and 3, **stop**; you do not qualify for this credit.

### Step 3 – Enter qualifying information (see instructions)

Name of qualifying volunteer	Volunteer fire company/department or ambulance company	Address of volunteer fire company/department or ambulance company

### Step 4 – Determine credit amount

- 4 If you marked the Yes box at **either** line 2 or line 3, but not both enter **200**.  
If you marked the Yes box at **both** lines 2 and 3, enter **400** .....    
Enter the line 4 amount and code **354** on Form IT-201-ATT, line 12.

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## Instructions

### General information

#### What is the volunteer firefighters' and ambulance workers' credit?

The volunteer firefighters' and ambulance workers' credit is available to full-year New York State residents who are active volunteer firefighters or volunteer ambulance workers for the entire tax year for which the credit is claimed.

You **cannot claim** the volunteer firefighters' and ambulance workers' credit if you receive a real property tax exemption that relates to your volunteer service under Real Property Tax Law (RPTL), Article 4, Title 2. However, if the property has multiple owners, the owner(s) whose volunteer service was not the basis of the exemption may be eligible to claim the credit.

If the credit exceeds your tax for the year, any excess will be refunded without interest.

#### Definitions

*Active volunteer firefighter* means a person who has been approved by the authorities in control of a duly organized New York State volunteer fire company or New York State volunteer fire department as an active volunteer firefighter of the fire company or department and who is faithfully and actually performing service in the protection of life and property from fire or other emergency, accident or calamity in connection with which the services of the fire company or fire department are required.

*Volunteer ambulance worker* means an active volunteer member of a New York State ambulance company as specified on a list regularly maintained by the company for purposes of the volunteer ambulance workers' benefit law.

#### How do I claim the credit?

File Form IT-245 with your Form IT-201, *Resident Income Tax Return*. If your filing status is ③, *Married filing separate return*, and both you and your spouse qualify for the credit, each spouse must file a separate Form IT-245 with Form IT-201.

Do not submit this form with your return unless you are claiming the credit.

### Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

#### Step 2 – Determine eligibility

If your filing status is ① *Single*, ③ *Married filing separate return*, ④ *Head of household*, or ⑤ *Qualifying widower*, complete lines 1 and 2. If your filing status is ② *Married filing joint return*, complete lines 1, 2, and 3.

**Line 2** – If you received a real property tax exemption under the RPTL that relates to your volunteer service, mark an **X** in the *No* box.

**Line 3** – If your filing status is ②, *Married filing joint return*, and your spouse received a real property tax exemption under the RPTL that relates to his/her volunteer service, mark an **X** in the *No* box.

#### Step 3 – Enter qualifying information

If you are an active volunteer for both a fire company/department and an ambulance company, enter the qualifying information for either the fire company/department or the ambulance company. Do not enter the information for both.

