

# **Village of Avoca**

## **Local Law #3 of 2025**

A Village of Avoca Local Law entitled “Property Tax Exemption for Volunteer Firefighters and Ambulance Workers Pursuant to Section 466-a of the Real Property Tax Law” shall be enacted by the Village Board of Trustees for the Village of Avoca as follows:

### **Article I**

#### **§1 Title.**

Village of Avoca Local Law Entitled “Property Tax Exemption for Volunteer Firefighters and Ambulance Workers” pursuant to Section 466-a of the New York State Real Property Tax Law is hereby enacted by the Village of Avoca Board of Trustees and hereafter shall be referred to as “Property Tax Exemption”.

#### **§2 Purpose.**

The purpose of this enacted local law is to grant a 10% property tax exemption to the active certified volunteer firefighters and ambulance workers of the Avoca Fire District whose primary residences are located in the Village of Avoca for their service to the community.

### **Article II**

#### **§1 Grant of exemption.**

Pursuant to Real Property Tax Law Section 466-a, an exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Village of Avoca as long as the following eligibility requirements are met.

#### **§2 Eligibility Requirements.**

The outlined exemption shall be granted to a certified member of the volunteer incorporated fire company, fire department, or incorporate volunteer ambulance service provided that:

1. The property is owned by the volunteer firefighter or ambulance service worker;
2. The property is the primary residence of the volunteer firefighter or ambulance service worker;
3. The property is used exclusively for residential purposes;
4. The volunteer firefighter or ambulance service worker resides within the boundaries of the Village of Avoca and is a member of the Avoca Fire District;
5. The volunteer firefighter or ambulance service worker is certified by the Avoca Fire District as an enrolled member of the volunteer incorporated fire company, fire department, or incorporated volunteer ambulance service.

6. The volunteer fire fighter or ambulance service worker meets the minimum requirement of years of service established by the Board of Trustees, which is hereby established as 4 years of service.

### **§3 Additional Provisions.**

The Village of Avoca Board of Trustees also extends the outlined 10% real property tax exemption to qualified volunteer firefighters and ambulance service workers according to the following provisions:

1. Each qualified volunteer firefighter and ambulance service worker who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as Eligibility Requirements 1, 2, and 3, above continue to be met. and;
2. The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty (as certified by the authority having jurisdiction), is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least four years and had been receiving the exemption at the time of his or her death and as long as Eligibility Requirements 1, 2, and 3, above continue to be met by the surviving spouse and the surviving spouse remains un-remarried.

### **§4 Application.**

The qualified volunteer firefighters and ambulance service workers must annually, on or before the established taxable status date, file an application for the real property tax exemption with the assessor responsible for the preparation of the tax role for the Village of Avoca, on the form prescribed by the New York State Commissioner of Taxation and Finance. The Village of Avoca will maintain the written guidelines, available upon request, for any qualified volunteer firefighters and ambulance service workers requesting this exemption.

### **§5 Certification.**

The Village of Avoca must annually file with the assessor, prior to the taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

### **§6 No diminution of benefits.**

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

## Article III

### §1 Filing with Office of the Secretary of State – Effective Date.

This Local Law shall take effect as outlined after filing in the Office of the Secretary of State of the State of New York as provided in Section 27 of the Municipal Home Rule Law.

### §2 Inconsistent Provisions.

To the extent any parts of this Local Law are inconsistent with or conflict with any parts, sections or chapters of the Local Laws of the Village of Avoca, the provisions of this Local Law shall control any previous provision of local laws passed for the Village of Avoca.

The motion having been made for and been duly seconded for the adoption of Village of Avoca Local Law 2025-3, the following votes were cast:

<u>Name</u>	<u>AYE</u>	<u>NAY</u>	<u>Absent/ Abstain</u>
Mayor Eric R. Tyner	_____	_____	_____
Trustee Andrew Hubbard	_____	_____	_____
Trustee Lannie Gay	_____	_____	_____
Trustee Donald Rodbourn	_____	_____	_____
Trustee Marcia Rowe-Smalt	_____	_____	_____

Dated: April 10, 2025

Board of Trustees of the Village of Avoca, Steuben County, New York.

IN WITNESS WHEREOF, the Village of Avoca caused this Resolution to be signed by its Village Clerk, and its corporate seal to be hereunto affixed and attested by its own Village Clerk and to be dated as of the 10<sup>th</sup> day of April, 2025.

SEAL

VILLAGE OF AVOCA

By: \_\_\_\_\_

Christine Haar, Village Clerk

ATTEST: \_\_\_\_\_

Christine Haar, Village Clerk