



VILLAGE OF NEW SQUARE

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VILLAGE OF NEW SQUARE INTRODUCTORY LOCAL LAW REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE SERVICE WORKERS

BE IT ENACTED by the Board of Trustees of the Village of New Square, County of Rockland, State of New York, as follows:

Section 1. A local law, titled “Tax Exemption for Volunteer Fire and Ambulance Companies,” is adopted to read as follows:

§1. Legislative intent. The state Real Property Tax Law § 466-a allows a partial real property tax exemption for the primary residence owned by a qualifying volunteer firefighter or volunteer ambulance worker. The intent of this local law is to authorize this partial real property tax to qualifying homeowners, consistent with the terms of the amended statute.

§2. Grant of exemption. Residential real property owned by an enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service shall be exempt from taxation and assessments levied by the Village to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, subject to the requirements set forth in this local law.

§3. Eligibility. Such exemption shall not be granted unless:

- A. The applicant resides in the Village and the principal service area of the volunteer fire company, volunteer fire department or incorporated voluntary ambulance service of which he is an enrolled member is in the Village of New Square;
- B. the property is the primary residence of the applicant;
- C. the property is used exclusively for residential purposes; provided, however, that if any portion of such property is not used exclusively for the applicant’s residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this local law; and
- D. the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member who has served such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two years. The applicant must submit such certification together with the tax exemption application.

§4. Grant of lifetime exemption. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service, and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten percent (10%) exemption authorized by this local law for the remainder of his or her life as long as his or her primary residence is located within Rockland County.

§5. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. The property tax exemption authorized by this local law and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty, provided that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of such enrolled member who was killed in the line of duty;
- B. such deceased volunteer had been an enrolled member for at least five (5) years; and
- C. such deceased volunteer had been receiving the exemption prior to his or her death.

§6. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. The property tax exemption authorized by this local law and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse, provided that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of such enrolled member;
- B. such deceased volunteer had been an enrolled member for at least twenty (20) years; and
- C. such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

§7. Application. Application for such exemption shall be filed with the Assessor on or before the taxable status date of each year on a form as prescribed by New York State.

§8. No diminution of benefits. No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of Article 4 of the state Real Property Tax Law on the effective date of this local law shall suffer any diminution of such benefit because of the provisions of this local law.

Section 2. This local law shall take effect immediately upon filing with the Secretary of State.