

TAX EXEMPTION
Volunteer Firefighters and Ambulance Service Members

LOCAL LAW NO. 3 OF THE YEAR 2017

**A Local Law of the Town of Providing a Partial Exemption from Taxation by the
Town to Volunteer Firefighters and Volunteer Ambulance Service Members**

Adopted December 5, 2017

Section 1. Purpose

This Local Law is enacted pursuant to the provisions of Section 466-G of the Real Property Tax Law of the State of New York to grant a partial exemption from taxation to certain resident property owners of the Town who are volunteer firefighters and volunteer ambulance service members. The exemption authorized by the Local Law is subject to all of the qualifications and limitations set forth in Section 466-G of the Real Property Tax Law.

Section 2. Exemption

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or real property owned by such enrolled member and his or her spouse, residing in the Town of Kirkwood, shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for Town purposes.

Section 3. Qualifications and limitations upon exemption.

The exemption authorized by Section 2 of this Local Law shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in the Town of Kirkwood only if:

1. The applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
2. The property is the primary residence of the applicant;
3. The property is used exclusively for residential purposes; provided, however, that in the event 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.
4. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five

years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service for a least five years. It shall be the duty of each applicant to provide the Town with an affidavit from a responsible officer of the incorporated volunteer fire company, incorporated volunteer fire department, or incorporated voluntary ambulance service, to verify the years of service.

Section 4. Lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (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, or any un-remarried spouse of a deceased member who was so certified, 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 the Town of Kirkwood.

Section 5. Permanent Disability.

Any volunteer firefighter or volunteer ambulance worker who is or becomes permanently disabled due to the exercise of his or her duties as a firefighter or ambulance worker and who is prevented from being certified as an active service member shall be entitled to the annual certification during the period of his or her disability.

Section 6. Application for exemption.

Application for the exemption described in this Local Law shall be filed on a form furnished by the Town Assessor's Office; such applications shall furnish the information and the forms are to be executed in the manner required or prescribed in such forms and shall be filed in such Assessor's Office on or before taxable status date.

At least sixty days prior to the appropriate taxable status date, the Assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to be granted. Failure to mail any such application form or notices or the failure of such person to receive any of the same shall not prevent the levy, collection and enforcement of the payment of the taxes on the property owned by such person.

Section 7. Penalties.

The making of any willful false statement in the application for an exemption under this Local Law shall be a violation thereof and a conviction for any such violation shall be punishable by a fine of not more than \$100.00.

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Section 8. Separability.

The provisions of this Local Law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words, or parts of the Local Law or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this Local Law would have been adopted if such illegal, invalid, or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and as if such person or circumstance, to which the Local Law or part thereof is held inapplicable, had been specifically exempt therefrom.

Section 9. Inconsistency

All Ordinances, Local Laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 10. Effective Date.

This Local Law shall take effect immediately upon filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.