

**TOWN OF EDEN
LOCAL LAW No. 5 – 2023**

**A Local Law Expanding the Exemption for
Volunteer Fire Fighters and Emergency Personnel
under Chapter 192, Article IV of the Code of the Town of Eden**

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF EDEN AS FOLLOWS:

1. The existing provisions of Town of Eden Code Chapter 192, Article IV are hereby repealed and replaced with the following:

Section 192-8. Partial exemption for firefighters and emergency and rescue squad members.

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer emergency and rescue squad in the Town of Eden and meeting the eligibility requirements set forth in this Article IV shall be exempt from taxation to the extent of ten percent (10%) of the assessed value for such property for town and special district purposes, exclusive of special assessments and fees.

Section 192-9. Eligibility for exemption.

Such exemption shall not be granted to such an enrolled member unless:

- A. Such member/applicant resides in the Town of Eden; and**
- B. The property is the primary residence of the applicant; and**
- C. The property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for applicant's primary residence but is used for other purposes, such other portions shall be subject to taxation and the remaining portion used exclusively for applicant's primary residence only shall be entitled to the exemption provided by this article; and**
- D. The applicant has been certified as an enrolled member of the Eden Fire Department No. 1, East Eden Fire Company or Eden Emergency and Rescue Squad for at least two (2) years as of the taxable status date.**
- E. The assessor may require additional documentation to confirm continued eligibility for exemptions granted in this article.**

Section 192-10. Eligibility of certain long-term members.

Any enrolled member of the Eden Fire Department No. 1, East Eden Fire Company or Eden Emergency and Rescue Squad who accrues more than twenty (20) years of active service and otherwise meets the qualifications of Section 192-9, shall be granted the exemption authorized by Section 192-8 for the remainder of his or her life as long as his or her primary residence is located in the Town of Eden. The surviving, un-remarried spouse of such qualified member shall continue to receive such exemption for their primary residence located in the Town of Eden.

Section 192-12. Authority to allow exemptions.

The exemptions granted by this article are authorized by N.Y.S. Real Property Tax Law Section 466-a, as amended by Chapter 670 of the Laws of 2022 enacted by the New York State Legislature.

2. This law shall take effect immediately upon filing with the Office of the Secretary of State as provided in Section 27 of the Municipal Home Rule Law.