

LOCAL LAW NO. 4 of 2023

BE IT ENACTED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF WEBSTER AS FOLLOWS:

Section 1. Title.

This Local Law shall be a new Article VII under Chapter 143 of the Code of the Village of Webster entitled "Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers".

Section 2. Purpose and Findings.

It is the purpose of this Local Law to implement the authority granted to local taxing jurisdictions by Real Property Tax Law Section 466-a -Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers. The Board of Trustees of the Village of Webster ("Village Board") finds and hereby determines that New York Real Property Tax Law Section 466-a makes available a tax exemption for volunteer fire and ambulance service workers at the option of the local municipality. The Village Board further finds and determines the Village of Webster should exercise said option and implement said tax exemption because it would enhance the ability to recruit and retain the volunteers that are the lifeblood of the volunteer fire and ambulance organizations currently serving the residents of the Village of Webster. Recruiting and retaining sufficient volunteers to serve these important functions is essential to maintaining the high quality of emergency service in our community and saving its taxpayers the significant expense of paid staff.

Section 3. Grant of Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.

Chapter 143 of the Code of the Village of Webster, "Taxation" shall be amended by repealing the current Article VII. "Volunteer Firefighters and Volunteer Ambulance Workers Exemption" and replace it with a new Article VII "Exemption for Volunteer Firefighters and Volunteer Ambulance Workers" as follows:

Article VII. Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.

§ 143-40. Legislative Intent.

The Real Property Tax Law has been amended by the addition of a new § 466-a, which permits the Village of Webster to grant a partial tax exemption on real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service or such enrolled member, spouse and/or surviving spouse. Said partial exemption is up to 10% of the assessed value of such property for Village tax purposes.

§ 143-41. Grant of exemption.

An exemption of 10% of assessed value of property owned by an enrolled member or such enrolled member and spouse is hereby granted from taxation with respect to all Village purposes, subject to the requirements set forth in this Article.

§ 143-42. Eligibility.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

- A. The applicant resides in the Village of Webster which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- B. The property is the primary residence of the applicant;
- 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 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 section;
- D. The applicant has been certified in accordance with § 143-48 as enrolled member of an: (1) incorporated volunteer fire company or fire department for at least 2 years, or (2) an incorporated voluntary ambulance service for at least 2 years; and
- E. The applicant complies with the requirements of § 143-48.

§ 143-43. 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 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Village of Webster.

§ 143-44. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty.

Such exemption may be continued to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, 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 the un-remarried spouse of an enrolled member of such incorporated voluntary ambulance services who was killed in the line of duty; and
- B. Such deceased volunteer has been an enrolled member for at least five years; and
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

§ 143-45. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers.

Such exemption may be continued to such deceased enrolled member's un-remarried spouse;

provided, however, 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 the un-remarried spouse of a deceased enrolled member of incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
- B. Such deceased volunteer has been an enrolled member for at least twenty years; and
- C. Such deceased volunteer and un-remarried spouse had been receiving the exemption prior to the death of such volunteer.

§ 143-46. Application.

Application for such exemption shall be filed with the assessor for the municipality in which the property is located on or before the taxable status date on a form as prescribed by the Commissioner of Tax and Finance.

§ 143-47. 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 Real Property Tax Law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

§ 143-48. Certification.

Each incorporated volunteer fire company, incorporated volunteer fire department and incorporated voluntary ambulance service shall file a notice annually with the Assessor, certifying its enrolled members with 2 or more years of service, per procedures prescribed by the Assessor.

Section 4. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 5. Effective Date.

This Local Law shall take effect upon filing with the Secretary of State.