

**LOCAL LAW NO. 2 OF 2023**

**A Local Law entitled “Amending Chapter 221 of the Code of the Town of Wappinger Enacting a Property Tax Exemption for Volunteer Firefighters and Ambulance Workers Pursuant to Section 466-a of the Real Property Tax Law”**

Be it enacted by the Town Board of the Town of Wappinger as follows:

**SECTION 1. TITLE.**

This Local Law shall be known and cited as “Amending Chapter 221 of the Code of the Town of Wappinger Enacting a Property Tax Exemption for Volunteer Firefighters and Ambulance Workers Pursuant to Section 466-a of the Real Property Tax Law.”

**SECTION 2. PURPOSE.**

The purpose of this Local Law is to amend Chapter 221 by adding repealing Article VI of Chapter 221 in its entirety and introducing a new Article VI to enacting a Property Tax Exemption for Volunteer Firefighters and Ambulance Workers in accordance with the authority granted by §466-a of the Real Property Tax Law.

**SECTION 3. REPEAL OF ARTICLE VI OF CHAPTER 221 (LOCAL LAW 1 of 2003)**

Article VI of Chapter 221 of the Town of Wappinger as enacted by Local Law 1 of 2003 which provided a partial exemption of real property taxes for volunteer firefighters in accordance with §466-c of the Real Property Tax Law as enacted by Chapter 435 of the Laws of 2002 is hereby repealed and shall be replaced.

**SECTION 4. ENACTMENT OF ARTICLE VI VOLUNTEER FIREFIGHTER AND VOLUNTEER AMBULANCE WORKER EXEMPTION.**

A new Article VI of Chapter 221 of the Code of the Town of Wappinger, entitled “Volunteer Firefighters and Ambulance Workers Exemption,” is hereby added and enacted pursuant to Real Property Tax Law Section 466-a, to read as follows:

**“Article VI  
Volunteer Firefighters and Ambulance Workers Exemption**

**§ 221-19. Grant of exemption.**

An enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or such enrolled member and their spouse, is hereby granted a partial exemption from real property taxes of the Town of Wappinger of ten percent (10%) of the assessed value, excluding special assessments, provided that the eligibility requirements are met.

**§ 221-20 Eligibility requirements.**

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 property is owned by the volunteer firefighter or volunteer ambulance worker;
- B.** The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;

- 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 volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as duly enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- E. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Wappinger, which is hereby established as 2 years.

**§ 221-21. Application.**

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Town of Wappinger, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Wappinger must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

**§ 221-22. Certification.**

The governing body of each incorporated volunteer fire company, fire department or incorporated voluntary ambulance service in the Town of Wappinger must annually file with the assessor, prior to the applicable 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.

**§ 221-23. No diminution of benefits.**

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law, other than a benefit granted pursuant to Real Property Tax Law §466-c, as of the effective date of this article shall not have any of those benefits diminished because of this article.

**§ 221-24. Grant of lifetime exemption.**

Any eligible enrolled member 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 he or she owns their primary residence within the Town of Wappinger.

**§ 221-25. Un-remarried spouse of enrolled member killed in the line of duty.**

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 five years and had been receiving the exemption at the time of his or her death.

**§ 221-25-a. Un-remarried spouse of deceased enrolled member.**

The un-remarried surviving spouse of a deceased enrolled member, 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 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

**SECTION 4.**            **NUMBERING FOR CODIFICATION.**

It is the intention of the Town of Wappinger and it is hereby enacted that the provisions of this Local Law shall be included in the Code of the Town of Wappinger; that the sections and sub-sections of this Local Law may be re-numbered or re-lettered by the Codifier to accomplish such intention; that the Codifier shall make no substantive changes to this Local Law; that the word “Local Law” shall be changed to “Chapter,” “Section” or other appropriate word as required for codification; and that any such rearranging of the numbering and editing shall not affect the validity of this Local Law or the provisions of the Code affected thereby.

**SECTION 5.**            **SEVERABILITY.**

If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

**SECTION 6.**            **EFFECTIVE DATE.**

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