

Local Law

Local Law No. 1 of 2023

Village of Wolcott

Enacting a Property Tax Exemption for Volunteer
Firefighters and Ambulance Workers Pursuant to
Section 466-a of the Real Property Tax Law**

Section 1.

A new Article **23** of Chapter **133** of the Code of the **Village of Wolcott**, entitled "Volunteer Firefighters and Ambulance Workers Exemption," is hereby enacted pursuant to Real Property Tax Law Section 466-a, to read as follows:

Article 23

Volunteer Firefighters and Ambulance Workers Exemption

Grant of exemption.

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the **Village of Wolcott** as long as eligibility requirements are met.

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;
- D.** The volunteer firefighter or volunteer ambulance worker resides in the **Village of Wolcott** and the Village of Wolcott is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E.** The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- F.** The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by *the Village of Wolcott*, which is hereby established as **[five]** years.

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 **Village of Wolcott**, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The **Village of Wolcott** must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

Certification.

The **Village of Wolcott Board of Trustees** 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.

No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

The Village Board of Wolcott also enacted the following three provisions: relating to a lifetime exemption, an exemption for an un-remarried spouse of a volunteer killed in the line of duty, and an exemption for an un-remarried spouse of a deceased volunteer.

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 his or her primary residence is located within the **Village of Wolcott**.*

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.

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 2. 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 3. 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.

For Assessor's Use Only

Date application filed: _____

Action on application: Approved Denied

Reason for denial (if applicable) : _____

Exemption applies to taxes levied by or for:

County _____ City _____ Town _____

Village _____ School _____ Fire _____

Assessor's name (<i>print</i>)	
Assessor's signature	Date

Instructions

Authorization for exemption

Real Property Tax Law § 466-a authorizes the governing body of a county, city, town, village, school district, fire district, or special district, to partially exempt up to 10% of the assessed value of the residence of a volunteer firefighter or ambulance worker. The exemption does not apply to special assessments.

An eligible city, village, town, school district, fire district, special district, or county may enact, after a public hearing, a local law, or a resolution in the case of a school district, to adopt the volunteer firefighters/ambulance workers exemption. Consult your assessor to ascertain whether the exemption is available locally.

Eligibility

Note: If you receive this exemption, you **cannot claim** a New York State income tax credit for the same volunteer service. However, if the property has multiple owners, the owner(s) whose volunteer service was not the basis of the exemption are eligible to claim that credit.

The exemption is available only to members of incorporated volunteer fire companies, fire departments, or incorporated ambulance services who have been certified as being enrolled members for a minimum of two to five years, depending on the policy. The municipality determines the procedure for certification.

At local option of the city, town, village, school district, fire district, special district, or county, an enrolled member who has accrued more than 20 years of active service may be granted the exemption for the remainder of their life, as long as the member's primary residence is located within such county.

At local option, the exemption may be continued or reinstated for the un-remarried spouse of an enrolled member killed in the line of duty who had been a member

of the volunteer fire company, fire department, or volunteer ambulance service for at least five years and was receiving the exemption prior to their death.

At local option, the exemption may be continued or reinstated for the un-remarried spouse of an enrolled member who accrued at least 20 years of active service and was receiving the exemption prior to their death.

The exemption may be granted only to applicants who reside in the jurisdiction served by the fire company, fire department, or ambulance service. The exemption is only available for the applicant's primary residence and only to property (or the portion thereof) exclusively used for residential purposes.

Deadline

If one or more of your localities have opted to offer this exemption, you must file the application in the assessor's office on or before the appropriate taxable status date, which, in most towns, is March 1. Consult with your assessor to confirm the deadline for your municipality.

Once the exemption is granted, the exemption may continue for the authorized period provided that the eligibility requirements continue to be satisfied. It is not necessary to reapply after the initial year for the exemption for it to continue.

For further information, ask your local assessor. To find your local assessor's contact information, visit our website or your locality's website.



Application for Volunteer Firefighters/Ambulance Workers Exemption

File this form with your local assessor by the taxable status date. See instructions.
Do not file this form with the Office of Real Property Tax Services.

Name(s) of owner		
Mailing address of owner(s) (number and street or PO Box)		Location of property (street address)
City, village, or post office	State ZIP code	City, town, or village State ZIP code
Daytime contact number	Evening contact number	School district
Email address		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)

Mark an X in the appropriate box.

- 1 Is the property your primary residence?..... Yes No
- 2 Name of the incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service that you serve: _____
 - 2a Have you been an enrolled member of this organization for at least five years? Yes No
If No, specify the number of years you have been enrolled as a member. _____
 - 2b Do you reside in the city, town, or village served by this organization?..... Yes No
 - 2c Are you an un-remarried spouse of a deceased enrolled member who served for at least five years and who was killed in the same line of duty? Yes No
 - 2d Are you an un-remarried spouse of a member who is deceased and served for at least 20 years? Yes No
- 3 Have you been granted a lifetime exemption in any municipality within the county? Yes No
If Yes, which municipality? _____
- 4 Is any portion of the property used for purposes other than residential, such as farming, commercial, vacant land, or a professional office? Yes No
If No, skip to Certification.
 - 4a What percentage of the property is **not** used for residential purposes? _____
 - 4b Explain such use and describe the portion that is so used. _____

Certification

I (we), _____, hereby certify that the information on this application and any accompanying pages constitutes a true statement of facts.

Signature <i>(All owners must sign this application)</i>	Phone number	Date

Return this form to the local assessor by the taxable status date. (See Deadline below.)