

**TOWN OF YORK
LOCAL LAW NO. 5 of 2023**

LOCAL LAW NO. 5 PROVIDING A PARTIAL EXEMPTION FROM REAL PROPERTY TAXES TO CERTAIN ELIGIBLE VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS

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

Section 1. The intent of this Local Law is to adopt a real property tax exemption pursuant to New York State Real Property Tax Law §466-a, for certain qualifying volunteer firefighters and volunteer ambulance workers that are residents of the Town of York, Livingston County, New York.

Section 2. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service, residing in the Town of York, Livingston County New York, shall be exempt from taxation to the extent of 10% of the assessed valuation of the qualifying person's Primary Residence (As defined below) for Town purposes, provided the owner(s) meet the qualifications set forth in section 3 below.

Section 3. To be eligible for the exemption authorized by Real Property Tax Law §466-a and implemented by this Local Law, the subject real property must be owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service residing in the Town of York, Livingston County, New York, subject to the following additional requirements: (a) the enrolled member resides in the Town of York; (b) the real property for which the exemption is sought is used as the Primary Residence of the enrolled member; (c) the real property for which the exemption is sought is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the enrolled member's Primary Residence, but is used for other purposes, such portion shall be subject to taxation at the full taxable rate and the remaining portion, only, shall be entitled to the exemption provided by this Local Law; and (d) the enrolled member has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service for at least two (2) years prior to the date of application for the exemption established hereby.

- A. For purposes of this Local Law, "Primary Residence" shall be defined as the dwelling that the eligible person lives in for at least six (6) months and one day of each year for which an exemption is to be claimed.

Section 4. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service residing in the Town of York, Livingston County, New York, 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 volunteer ambulance service, who also meets all of the requirements set forth in Section 3, shall be granted a 10% exemption as described above for the remainder of his or her life as long as his or her Primary Residence is located within the Town of York.

Section 5. An un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty while an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance, serving the Town of York, shall be eligible to receive the 10% exemption as described above provided that (a) such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service as an un-remarried spouse of an enrolled member killed in the line of duty; (b) such deceased volunteer had been an enrolled member for at least five (5) years; and (c) such deceased volunteer had been receiving the exemption permitted hereby prior to his or her death.

Section 6. An un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker shall be eligible to receive the 10% exemption as described above provided that: (a) such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service as an un-remarried spouse of a deceased enrolled member; and (b) such deceased volunteer had been an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance, serving the Town of York, for at least twenty (20) years, and (c) such deceased volunteer had been receiving the exemption prior to his/her death.

Section 7. The Local Law shall take effect immediately upon its filing in the Office of the Secretary of State.

Dated at York, New York
September 12, 2023 (Introduced)
October 10, 2023 (Approved)

Christine Harris
York Town Clerk