

LOCAL LAW INTRO. NO. – 2008

A LOCAL LAW enacting a new Chapter 475 of the Laws of Westchester County to provide a real property tax exemption to volunteer firefighters and volunteer ambulance service members and to continue this exemption in the case of certain un-remarried spouses of deceased volunteers.

BE IT ENACTED by the County Board of the County of Westchester as follows:

Section 1. A new Chapter 475 of the Laws of Westchester County is hereby enacted to read as follows:

CHAPTER 475

TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE SERVICE MEMBERS

Sec. 475.01. Purpose.

Sec. 475.11. Exemption.

Sec. 475.21. Qualifications and limitations upon exemption.

Sec. 475.31. Lifetime exemption.

Sec. 475.41. Permanent disability.

Sec. 475.51. Application for exemption.

Sec. 475.61. Continuation of exemption for un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker killed in the line of duty.

Sec. 475.71. Continuation of exemption for un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker who had been an enrolled member for at least twenty years.

Sec. 475.01. Purpose.

The purpose of this Chapter is to provide volunteer firefighters and volunteer ambulance service members who are qualified real property owners with the tax exemption authorized by Section 466-d of the Real Property Tax Law and to continue this exemption in the case of certain un-remarried spouses of deceased volunteers

pursuant to the provisions of Sections 466-f and 466-h of the Real Property Tax Law. The exemptions authorized by this Chapter are subject to all of the qualifications and limitations set forth in Sections 466-d, 466-f and 466-h of the Real Property Tax Law.

Sec. 475.11. Exemption.

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or real property owned by such enrolled member and his or her spouse, residing in the County of Westchester shall be exempt from taxation to the extent of ten percent of the assessed value of such property for county purposes, and county special district purposes other than sewer purposes, and exclusive of special assessments.

Sec. 475.21. Qualifications and limitations upon exemption.

The exemption authorized by Section 475.11 of this Chapter shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in the County of Westchester only if:

1. The applicant resides in the city, town or village that is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
2. The property is the primary residence of the applicant;
3. 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 Chapter;

4. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five years. It shall be the duty of each incorporated volunteer fire company, each incorporated volunteer fire department and each incorporated voluntary ambulance service to file an affidavit of a responsible officer annually, prior to the applicable taxable status date, with the assessor or other appropriate agency, department or office of each assessing unit served by such incorporated volunteer fire company, incorporated volunteer fire department or incorporated voluntary ambulance service listing its enrolled members with five or more years of service.

5. In the case of volunteer firefighters, the area served by the volunteer fire company does not encompass any area served by a fire company having five or more professional firefighters; and

6. In the case of volunteer ambulance workers, the area served by the volunteer ambulance company does not encompass any area served by an ambulance company having five or more professional ambulance workers.

Sec. 475.31. Lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty 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 ten percent exemption authorized by this Chapter for the remainder of his or her life as long as his or her primary residence is located within the County of Westchester.

Sec. 475.41. Permanent disability.

Any volunteer firefighter or volunteer ambulance worker who is or becomes permanently disabled due to the exercise of his or her duties as a firefighter or ambulance worker and who is prevented from being certified as an active service member shall be entitled to the annual certification during the period of his or her disability.

Sec. 475.51. Application for exemption.

Application for the exemption described in this Chapter shall be filed on a form prescribed by the New York State Board of Real Property Services with the assessor or other appropriate agency, department or office of the assessing unit in which the real property is located on or before the taxable status date.

Sec. 475.61. Continuation of exemption for un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker killed in the line of duty.

The exemption authorized by this Chapter shall be continued for the un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker killed in the line of duty provided that:

1. 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 an unremarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and

2. such deceased volunteer had been an enrolled member for at least five years;
- and
3. such deceased volunteer had been receiving the exemption prior to his or her death.

Sec. 475.71. Continuation of exemption for un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker who had been an enrolled member for at least twenty years.

The exemption authorized by this Chapter shall be continued for the un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker provided that:

1. 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 an unremarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;
- and
2. such deceased volunteer had been an enrolled member for at least twenty years; and
 3. such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

§2. This Local Law shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date and shall expire on December 31, 2019 and shall not apply to assessment rolls prepared on the basis of taxable status dates occurring on or after that date.