

VILLAGE OF CHESTNUT RIDGE

LOCAL LAW “A” (v.1) OF 2023

**A LOCAL LAW REGARDING REAL PROPERTY TAX EXEMPTION
FOR VOLUNTEER FIREFIGHTERS AND
VOLUNTEER AMBULANCE SERVICE WORKERS**

Be it enacted by the Village Board of Trustees of the Village of Chestnut Ridge as follows:

Section 1. **Repeal and Amend**

Chapter 260, Article IX, entitled “Exemption for Volunteer Firefighters and Ambulance Corps Members” is hereby repealed and a new Article IX, entitled “Volunteer Firefighters and Volunteer Ambulance Service Workers’ Exemption”, is hereby adopted to read as follows:

§260-35. Legislative Intent.

The New York State Real Property Tax Law has been amended by adding a new §466-a regarding a partial real property tax exemption for the primary residence owned by a volunteer firefighter or volunteer ambulance worker. The intent of this local law is to continue and expand the partial real property tax exemption currently offered by the Village consistent with the terms of the newly amended statute.

§260-36. Grant of Exemption.

Residential real property owned by an enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service shall be exempt from taxation and assessments levied by the Village to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, subject to the requirements set forth in this Article.

§260-37. Eligibility.

Such exemption shall not be granted unless:

A. The applicant resides in the Village which is served by such incorporated volunteer fire company, volunteer 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 if 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 Article; and

D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member who has served such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two years. The applicant must submit such certification together with the tax exemption application.

§260-38. 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 actual 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 (10%) exemption 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.

§260-39. Spousal eligibility.

A. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. The property tax exemption authorized by this Article and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse if such member is 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 un-remarried spouse of such enrolled member who was killed in the line of duty;
2. Such deceased volunteer had been an enrolled member for at least five (5) years; and
3. Such deceased volunteer had been receiving the exemption prior to his or her death.

B. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. The property tax exemption authorized by this Article and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse, 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 un-remarried spouse of such enrolled member;
2. Such deceased volunteer had been an enrolled member for at least twenty (20) 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.

§260-40. Application and No Diminution of Benefits.

A. Application for such exemption shall be filed with the Town Assessor on or before the taxable status date of each year on a form as prescribed by New York State.

B. 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 State Real Property Tax Law on the effective date of this local law shall suffer any diminution of such benefit because of the provisions of this Article.

§260-41. Penalties for Offenses.

Any person convicted of making a willful or false statement in the application for exemption under this article shall be punished by a fine of not more than \$1,000 and shall be disqualified from further exemption for a period of five years.

Section 2. State Environmental Quality Review Act.

Pursuant to 6 NYCRR 617.5(c)(26) and (33), this Local Law is classified as a Type II Action as it involves the adoption of regulations, policies, procedures, and local legislative decisions in connection with routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment.

Section 3. Severability.

If any clause, sentence, paragraph, word, section or other part of this Local Law, or the application thereof to any person, entity, or circumstance, shall be determined by any court or tribunal of competent jurisdiction to be unconstitutional, illegal, invalid or unenforceable, such determination shall not affect, impair or invalidate the remaining provisions of this Local Law or the application thereof, but shall be confined in its operation to the clause, sentence, paragraph, word, section or other part thereof directly involved in the controversy in which such determination shall have been rendered and the remaining provisions of this Local Law shall not be impaired thereby and such determination. The Village Board of the Village of Chestnut Ridge hereby declares that it would have passed this Local Law or the remaining provisions thereof had such invalid provision or the application thereof been apparent at the time of enactment.

Section 4. Effective Date.

This Local Law shall be effective immediately upon filing with the Secretary of State.