

## ARTICLE IV

**Volunteer Fire Fighters and Ambulance Workers Exemption**

[Adopted 12-8-2003 by L.L. No. 3-2003; amended in its entirety 11-14-2023 by L.L. No. 8-2023]

**§ 185-5. Grant of exemption.**

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse shall be exempt from taxation to the extent of 10% of the assessed value of such property for Town and special district purposes, exclusive of special assessments, in accordance with this Article IV, Real Property Tax Law § 466-a (as added by L. 2022, c.670, § 1), and Real Property Tax Law § 466-a/ (as added by L. ~~2022~~2024, c.~~670~~372, § 1).

**§ 185-6. Qualifications.**

The exemption provided for under this Article IV shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service if:

- A. The applicant resides in the Town of New Lebanon and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the Town of New Lebanon; or within a city, village, town, or county that shares a common municipal boundary with the Town of New Lebanon;
- B. The real property which is the subject of such exemption is the primary residence of the applicant;
- C. The real 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 article; and
- D. The applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two 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 two years.

**§ 185-7. Continuation of eligibility requirements.**

The applicant shall maintain continual eligibility for the exemption by being a continuously active member of the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service. An active member shall meet the requirements for active service as defined by each incorporated volunteer fire company, fire department or incorporated voluntary ambulance service. Annual attestation by such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service is required to maintain this exemption.

**§ 185-8. Twenty-year active members.**

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service, as defined in §§ 185-6 and 185-7 of this chapter, and who 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 10% exemption as authorized by this Article IV for the remainder of his or her life as long as such person satisfies all applicable requirements therefor under Real Property Tax Law § 466-a(3), as may be amended from time to time, and/or its successor, and as extended under Real Property Tax Law § 466-l.

**§ 185-9. Unremarried surviving spouses of volunteers killed in the line of duty.**

An unremarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive the real property tax exemption if:

- A. Such unremarried 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 volunteer ambulance service who was killed in the line of duty;
- B. Such deceased volunteer had been an enrolled member for at least five years; and
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

**§ 185-10. Unremarried surviving spouses of volunteers with at least 20 years of service.**

An unremarried spouse of a volunteer firefighter or volunteer ambulance worker with 20 years of service may receive the real property tax exemption if:

- A. Such unremarried 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 volunteer ambulance service;
- B. Such deceased volunteer had been an enrolled member for at least 20 years; and
- C. Such deceased volunteer and unremarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

**§ 185-11. Application for exemption.**

- A. Applications for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.
- B. The Assessor of the Town shall have the duty and responsibility of procuring and filing a copy of such certification(s) prior to granting the exemption provided for by this article.

**§ 185-11.1. No diminution of current benefits.**

No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such

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status is receiving any benefit under the provisions of law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

**§ 185-11.2. Effective date.**

This Article shall take effect on January 1, 2024, and shall apply to taxable status dates occurring on or after such date. Any amendments to this Article adopted after January 1, 2024 shall take effect upon filing of the local law with the New York State Department of State and shall apply to taxable status dates occurring on or after such effective date.