

# CHAPTER 59-C

## TAX EXEMPTION – VOLUNTEER FIREFIGHTERS/ AMBULANCE WORKERS

A local law adding a tax exemption for qualified volunteer fire-fighters and ambulance workers to the extent of 10% of assessed valuation up to a maximum of \$3,000 pursuant to Real Property Tax Law Section 466-c.

### **SECTION 1.**

Real property owned by an enrolled member of an incorporated volunteer fire company or incorporated volunteer ambulance service or such enrolled member and spouse residing in the Village of Arcade, Wyoming County, New York, shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, provided that such exemption shall in no event exceed three thousand (\$3,000) dollars multiplied by the latest state equalization rate for the assessing unit in which the real property is located.

### **SECTION 2.**

Such exemption shall not be granted to an enrolled member of the Arcade Fire Department and/or Rescue Squad residing in the Village of Arcade unless:

- a. the applicant resides in the Village of Arcade
- b. the property is the primary residence of the applicant
- c. 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 section
- d. the applicant has been certified by the Village of Arcade as an enrolled member of the Arcade Fire Department and/or Rescue Squad for at least five (5) years.

### **SECTION 3.**

Any enrolled member of the Arcade Fire Department and/or Rescue Squad who accrues more than twenty years of active service and is so certified by the Village of Arcade, shall be granted the ten (10%) percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within the Village of Arcade.

**SECTION 4.**

Application for such exemption shall be filed with the assessor of the Village of Arcade on or before the taxable status date on a form as prescribed by the state board.

**SECTION 5.**

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 this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

**SECTION 6.**

This act shall take effect on January 1, 2004 and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2004.

New:

Local Law No. 7-2003

Adopted: September 16, 2003

Filed: October 9, 2003