

Proposed Local Law #3 of 2023
Village of Athens
VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS
REAL PROPERTY TAX EXEMPTION

Be it enacted by the Village of Athens as follows:

Section 1: Title

This local law shall be known as "A local Law Establishing an option to provide a property tax exemption to Volunteer Firefighters and Volunteer Ambulance Workers."

Section 2: Authorization

This local law is enacted pursuant to the requirements set forth in the New York State Real Property Tax Law 466-a. Volunteer firefighters and volunteer ambulance workers.

Section 3: Exemption Levels

The Village of Athens hereby adopts the following criteria accordingly:

1. Real property owned by a volunteer employee of the Athens Volunteer Fire Department, Inc. or an incorporated voluntary ambulance service shall be exempt from taxation of up to ten percent of the assessed value of such property for The Village of Athens, exclusive of special districts.
2. Such exemption shall be granted to a volunteer member of the Athens Volunteer Fire Department, Inc. or an incorporated voluntary ambulance service if:
 - a. The applicant resides in the Village of Athens and serves the residents of the Village;
 - b. The property is the primary residence of the applicant;
 - c. The property is used exclusively for residential purposes; however, if any portion is not used as its residence but is used for other purposes, that portion will be taxed at the usual taxable rate.
 - d. The applicant has been certified by the authority of the Village of Athens or the member of Athens Volunteer Fire Department, Inc., that the minimum two years of service has been acquired as an Active Member according to the Membership Section of the respective By-Laws of the Village and the Fire Company.
3. Any certified member who has accrued more than twenty years of active service, shall be granted the ten percent tax exemption for the remainder of his/ her life as long as it is his/ her primary residence.
4. Un-married spouses of deceased volunteers, killed in the line of duty, may apply for this property tax exemption if:
 - a. The deceased volunteer had been an active member for at least 5 years.
5. Un-married spouses of deceased volunteers may continue an exemption re reinstate a pre-existing exemption if:
 - a. The deceased volunteer had been an active volunteer member for at least twenty years and

- b. Such deceased volunteer and spouse had been receiving the exemption for their property prior to the death of the volunteer.
6. Application for such exemption shall be filed with the assessor on or before the annual taxable status date on the form.
7. The assessor shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this local law.
8. The Athens Volunteer Fire Department shall provide the assessor with a list of eligible active members on or before March 1 of each calendar year.

Section 4. Repealer

Any prior local law currently in existence which is inconsistent with terms of this local law is hereby repealed.

Section 5. Effective

This Local Law shall take effect immediately in accordance with the requirements of the New York State Municipal Home Rule Law.