

TOWN OF WAWAYANDA
LOCAL LAW 7 - 2023
REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS
AND VOLUNTEER AMBULANCE SERVICE WORKERS

BE IT ENACTED by the Town Board of the Town of Wawayanda, County of Orange, State of New York, as follows:

Section 1. Article IV, titled “Exemption for Members of Volunteer Fire Departments and Volunteer Ambulance Services,” of Chapter 166, titled “Taxation,” of the Code of the Town of Wawayanda is repealed in its entirety and a replacement Article IV, titled “Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Service Workers,” is adopted to read as follows:

§166-12. Legislative intent. The 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 service worker. The intent of this local law is to continue and expand the partial real property tax exemption currently offered by the Town consistent with the terms of the newly amended statute. Provision of this real property tax exemption recognizes the valuable services provided by volunteer firefighters and ambulance service workers and the time and expense required for training and service, and is also intended as an incentive to maintain the ranks of these volunteer organizations and encourage others to join.

§166-13. 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 Town 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.

§166-14. Eligibility. Such exemption shall not be granted unless:

- A. The applicant resides in the Town and the principal service area of the volunteer fire company, volunteer fire department or incorporated voluntary ambulance service of which he is an enrolled member is in the Town of Wawayanda;
- 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.

§166-15. 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 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 (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 Orange County.

§166-16. Application. Application for such exemption shall be filed with the Assessor on or before the taxable status date on a form as prescribed by New York State. There is no requirement to reapply for the exemption after the initial year provided that the property owner continues to comply with the eligibility requirements.

§166-17. No diminution of benefits. 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.

Section 2. This local law shall take effect immediately upon filing with the Secretary of State.