

A LOCAL LAW #5 of 2023 TO MODIFY THE PARTIAL TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS. AND UN-REMARIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS.

BE IT ENACTED by the Town of Wilton as follows:

SECTION 1. Title. This Local Law #5 OF 2023 shall be known as "A LOCAL LAW TO MODIFY THE PARTIAL TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMARIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS."

SECTION 2. Legislative intent. The Town Board of the Town of Wilton recognizes the roles of the volunteer firefighters and ambulance workers in securing the safety and wellbeing of our communities. The Town of Wilton hereby finds that it is in the best interests of the Town to encourage volunteerism for said purposes. The New York State Legislature has amended the Real Property Tax Law, in Section 466-a, to authorize the Town to permit enrolled volunteer firefighters, volunteer ambulance workers, and the un-remarried spouses of enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies.

SECTION 3. Exemptions for certain volunteer firefighters and ambulance workers. Real property owned by an individual who has been an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service in the Town of Wilton and who resides in the Town shall be exempt from taxation to the extent often percent of the assessed value of such property for county purposes, exclusive of special assessments.

SECTION 4. The incorporated volunteer fire company or fire department or incorporated voluntary ambulance service has certified that the applicant has been an enrolled member of such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service for at least two years and remains an active enrolled member.

SECTION 5. Minimum Service Requirements. (a) The applicant shall maintain continual eligibility for the exemption in accordance with Section 217 of the General Municipal Law, which defines active service as the accrual of a total of fifty (50) points during each calendar year in accordance with the following:

(i) One point shall be granted to a volunteer firefighter or member of a volunteer ambulance corps for each of the following activities performed:

(1) Participation in a single training session.

- (2) Participation in a single drill.
- (3) Completion of a single work night.
- (4) Completion of each year of service.
- (5) Election or appointment to a position within the volunteer company, including as a delegate to a firefighter's convention.
- (6) Teaching a public education fire prevention class without compensation to a school, non-profit, or civic organization.
- (7) Attendance at a single official meeting of a volunteer company.
- (8) Participation in a single response and/or standby.

(ii) Volunteers either temporarily and totally, or partially and permanently disabled, as certified by the workers compensation board, during the course of service or while actively engaged in providing line of duty services, shall receive five (5) points for each full month of disability.

(iii) Volunteers whose continuous service is interrupted by up to four years of full-time active military duty are eligible for fifty (50) points each full year, prorated for service less than a year.

(b) At the start of a new calendar year, the total number of points accumulated by each Individual shall return to zero.

(c) A fifty (50) point total must be accumulated by the end of each year of service to remain eligible for the ten percent (10%) reduction of town real property taxes.

SECTION 6. Twenty-year members. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty 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 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 Town of Wilton.

SECTION 7. Un-remarried spouse of volunteer.

(a) The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive the real property tax exemption if:

(i) 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 unremarried spouse of a qualified, enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who was killed in the line of duty;

(ii) such deceased volunteer had been an enrolled member for at least five years; and

(iii) such deceased volunteer had been receiving the partial tax exemption prior to his or her death.

(b) The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker with twenty years of service may receive the real property tax exemption for the rest of his or her life if:

(i) 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 an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service;

(ii) such deceased volunteer had been an enrolled member for at least twenty years; and

(iii) such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

SECTION 8: Any application for such exemption under this Local Law 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.

SECTION 9. No diminution of current 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 this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

SECTION 10. This Local Law shall take effect immediately after it is filed as provided in section 27 of the Municipal Home Rule Law.