

Local Law № 1 of 2024

A LOCAL LAW REPEALING AND REPLACING ARTICLE III OF CHAPTER 300 “TAXATION” OF THE VILLAGE OF ELMSFORD CODE TO ENACT PROPERTY TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS PURSUANT TO SECTION 466-A OF THE NYS REAL PROPERTY TAX LAW

BE IT ENACTED by the Board of Trustees of the Village of Elmsford, New York, as follows:

Section 1. Legislative Intent – The Village of Elmsford intends to enact the provisions of a recent amendment to NYS Real Property Tax Law § 466-a which allows for an exemption of up to 10% of the assessed valuation of the primary residence of eligible volunteer firefighters upon a certification of two years of service and the enactment of further options as to eligibility for a lifetime exemption, an exemption for an unremarried spouse of a volunteer killed in the line of duty and an exemption for an unremarried spouse of a deceased volunteer

Section 2. Chapter 300 of the Code of the Village of Elmsford, entitled “Application for Exemptions” is hereby repealed in its entirety and replaced with the following:

“Article III – Exemptions for Volunteer Firefighters and Other Related Persons

§ 300-22 Legislative Finding and Intent.

With the intent to repeal any and all actions taken in connection with the authority granted by Section 466-a (8) of the NYS Real Property Tax Law, the Village of Elmsford Board of Trustees finds it in the public interest to adopt legislation in accordance with Section 466-a of the NYS Real Property Tax Law with respect to real property tax abatement for volunteer firefighters and other related persons under specific circumstances.

§ 300-23 Exemption.

An exemption of Ten Percent (10%) of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Village of Elmsford as long as eligibility requirements are met. For purposes of this Article III an “enrolled member” means a person who has been approved by the authorities in control of a duly organized volunteer fire department as an active volunteer firefighter of such department and who is faithfully and actually performing service in the protection of life and property from fire or

other emergency, accident or calamity in connection with which the services of such fire company or fire department are required, and attained in the previous calendar year or the current calendar years a minimum of 10% of the Village Fire Service Awards Program Points (5 points).

§ 300-24 Eligibility Requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company or fire department, provided that:

- A. The property is owned by the volunteer firefighter;
- B. The property is the primary residence of the volunteer firefighter;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter resides in the Village of Elmsford and the Village of Elmsford is served by such incorporated volunteer fire company or fire department;
- E. The volunteer firefighter is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company or fire department; and
- F. The volunteer firefighter meets the minimum service requirement established by the Village of Elmsford, which is hereby established as two (2) years.

§ 300-25 Application and Procedures.

- A. **Application.** A volunteer firefighter must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Village of Elmsford, on a form as prescribed by the New York State Commissioner of Taxation and Finance.
- B. **Guidelines.** The Village of Elmsford shall maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.
- C. **Certification.** The Village of Elmsford must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.
- D. **No diminution of benefits.** An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

§ 300-26 **Exemptions for Individuals Under Specific Circumstances**

- A. Grant of lifetime exemption. Any eligible enrolled member who accrues more than 20 years of active volunteer service as certified by the Village of Elmsford shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Village of Elmsford.
- B. Un-remarried spouse of enrolled member killed in the line of duty. The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the Village of Elmsford, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.
- C. Un-remarried spouse of deceased enrolled member. The un-remarried surviving spouse of a deceased enrolled member, as certified by the Village of Elmsford, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.”

Section 3. Article IV of Chapter 300 of the Code of the Village of Elmsford entitled “Hotel/Motel Occupancy Tax” is hereby amended by re-numbering sequentially the Sections therein consistent with the amendments provided for hereinabove.

Section 4. Severability

If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

Section 5. Effective Date

This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27.