

TOWN OF ELMA
LOCAL LAW NO. 1-2025

PROVIDING REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER
FIREFIGHTERS AND VOLUNTEER AMBUCLANCE WORKERS PURSUANT
TO NYS REAL PROPERTY TAX LAW 466-a.

Be it enacted by the Town Board of the Town of Elma that the Town Code is amended as follows:

SECTION 1. PURPOSE

The Town Board finds that volunteer firefighters and volunteer ambulance workers provide essential emergency services to our community and that it is in the best interest of the Town of Elma to encourage this exceptional volunteerism. The Board further finds that providing real property tax exemptions to qualified workers would be an incentive to attract new volunteers and help combat an alarming decline in the number of volunteers serving as active responders to fire and medical emergencies. This Local Law adopts the real property tax exemptions provided for volunteer firefighters and volunteer ambulance workers under NYS Real Property Tax Law Section 466-a.

SECTION 2. REAL PROPERTY TAX EXEMPTION

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service or such enrolled members and spouse residing in the Town of Elma shall be exempt from taxation to the extent of 10% of the assessed value of such property for Town purposes, exclusive of special assessments.

SECTION 3. QUALIFICATIONS

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service in the Town of Elma provided that:

- (a) the applicant resides in the Town of Elma and is a member of an incorporated volunteer fire company or fire department or incorporated volunteer ambulance service which provides service within the Town; and
- (b) the real property which is the subject of such exemption is the primary residence of the volunteer firefighter or ambulance worker; and
- (c) the real 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 residential portion only shall be entitled to the exemption provided by this Local Law; and

(d) the applicant has been certified, as provided in Section 4, by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two years.

SECTION 4. APPLICATION

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the Town of Elma Assessor on a form prescribed by the New York State Commissioner of Taxation and Finance.

SECTION 5. CERTIFICATION OF INITIAL ELIGIBILITY REQUIREMENTS AND CONTINUATION OF ELIGIBILITY REQUIREMENTS

The applicant shall satisfy initial eligibility requirements for the exemption and continued eligibility requirements for the exemption in accordance with NYS General Municipal Law 217 (c)'s requirements for a year of service under the service award program which defines service as the accrual of a total of fifty (50) points during each anniversary year in accordance with the following:

- (a) Shall follow the Elma Town Fire Protection District Service Award Program Point System and Springbrook's Service Award Program Point System for the fifty (50) points required a year; and
- (b) At the start of a new anniversary year, the total number of points accumulated by each individual shall return to zero; and
- (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 the Town's real property taxes.

SECTION 6. TWENTY YEAR ACTIVE 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, as defined in Section 3 (d) hereof, 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 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.

SECTION 7. UN-REARRIED SURVIVING SPOUSES OF VOLUNTEERS KILLED IN THE LINE OF DUTY

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers killed in the line of duty may receive the real property tax exemption if:

- (a) 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 who was killed in the line of duty; and

SECTION 8. UN-REARRIED SURVIVING SPOUSES OF VOLUNTEER WITH AT LEAST TWENTY YEARS OF SERVICE.

An un-remarried spouse of a volunteer firefighter or volunteer ambulance workers with twenty years of service may receive the real property tax exemption if:

- (a) 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 who was killed in the line of duty; or

- (b) Such deceased volunteers had been an enrolled member for at least twenty years; or
- (c) Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

SECTION 9. APPLICATION PROCESS

- (a) Applications for such exemption shall be filed with the Town 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.
- (b) The Town Assessor shall be provided with the certification, as defined in section 3(d) hereof, and file a copy of such certification prior to granting the exemption provided for by this Local Law.

SECTION 10. 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 law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

SECTION 11. CERTIFICATION PROCEDURE

The Town Board of the Town of Elma is authorized to adopt a certification procedure by resolution, as it deems necessary and appropriate.

SECTION 12. SEVERABILITY

The provisions of this Local Law are severable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words, or parts of this local law or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this local law would have been adopted if such illegal, invalid, or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and as if such person or circumstance, to which the local law or part thereof is held inapplicable, had been specifically exempt therefrom.

SECTION 13.

In the event that State of New York changes/amends Section 466-a of the real property tax law under Chapter 670 then no further resolution is needed by the Town of Elma. The Town's Local Law 1-2025 shall be automatically modified and amended in accordance with the state's amendment relates to this real property tax exemption. However, the Town of Elma may adopt a resolution to address said amendments or modifications.

SECTION 14. EFFECTIVE DATE

This Local Law shall take effect immediately upon filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law and shall apply to the assessment rolls prepared on the basis of table status dates on or after September 19, 2025.