

**LOCAL LAW #3 OF 2024**

**AMENDING THE TAXATION CHAPTER OF THE VILLAGE CODE  
WITH RESPECT TO THE EXEMPTION FOR VOLUNTEER  
FIREFIGHTERS AND AMBULANCE WORKERS**

(March 1, 2024)

Be it enacted by the Board of Trustees of the Village of Irvington that the Village Code is hereby amended as follows:

Section 1: Section 195-41 (Purpose) of the Taxation Chapter of the Village Code is hereby amended to read as follows (new language in *italics*; deleted language ~~stricken~~):

The purpose of this article is to provide volunteer firefighters and volunteer ambulance service members who are qualified real property owners with the tax exemption authorized by § 466-*a* ~~¶~~ of the Real Property Tax Law. The exemption authorized by this article is subject to all of the qualifications and limitations set forth in § 466-*a* ~~¶~~ of the Real Property Tax Law.

Section 2: Section 195-43 of the Village Code is hereby amended to read as follows (new language in *italics*; deleted language ~~stricken~~):

**§ 195-43. Qualifications and limitations upon exemption.**

The exemption authorized by this article shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county only if:

- A. The applicant resides in the Village of Irvington, which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service.
- B. The property is the primary residence of the applicant.
- C. The 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 portion only shall be entitled to the exemption provided by this article.
- D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least ~~five~~ *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 volunteer ambulance service for at least ~~five~~ *two* years. The application shall be certified by the Chief of the volunteer fire company or fire department or the Captain of the voluntary ambulance service as the case may be.

~~E. In the case of volunteer firefighters, the area served by the volunteer fire company does not encompass any area served by a fire company having five or more professional firefighters.~~

~~F. In the case of volunteer ambulance workers, the area served by the volunteer ambulance company does not encompass any area served by an ambulance company having five or more professional ambulance workers.~~

Section 3: A new section § 195-49 is hereby added to Article X, to read as follows:

**§ 195-49. Exemption for un-remarried spouse of volunteer member.**

The exemption permitted under this article is extended to include an un-remarried spouse of an active member of a volunteer fire company, fire department or volunteer ambulance service, provided that:

- A. such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and
- B. such un-remarried spouse's primary residence is located within the Village of Irvington; and
- C. such deceased volunteer has been an enrolled member for at least five years; and
- D. such deceased volunteer had been receiving the exemption prior to his or her death.

Section 4: Section 195-49, Effective date, is hereby deleted.

Section 5: A new section § 195-50 is hereby added to Article X, to read as follows:

**§ 195-50. Exemptions for 20 years of service.**

- A. Any eligible enrolled member who accrues more than 20 years of active volunteer service, as certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service, 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 Irvington.
- B. The un-remarried surviving spouse of a deceased volunteer who was an enrolled member for at least 20 years, as certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service, is qualified to continue to receive an exemption, provided (1) the deceased volunteer had been receiving the exemption at the time of his or her death; and (2) such un-remarried spouse's primary residence is located within the Village of Irvington.

Section 6: All ordinances, local laws, and parts hereof inconsistent with this local law are hereby repealed.

Section 7: This local law shall take effect immediately upon filing in the office of the New York Secretary of State.