



**CITY OF MIDDLETOWN, NEW YORK  
COMMON COUNCIL  
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

By: Alderman Masi  
 Seconded by: Alderman Kleiner  
 Date of Adoption: February 6, 2024  
 Index No: 33-24

**I hereby certify that the attached is a true copy of a Resolution and/or Local Law adopted by the City of Middletown Common Council.**

Richard P. McCormack  
 Clerk to the Common Council

Names	Ayes	Noes	Abstain	Absent
Ald. Tobin	X			
Ald. Jean-Francois	X			
Ald. Johnson	X			
Ald. Wray	X			
Ald. Kleiner	X			
Ald. Green				X
Ald. Witt	X			
Ald. Masi	X			
Pres. Rodrigues	X			
Total	9			1

**I hereby approve the attached Resolution/Local Law.**

\_\_\_\_\_  
 Joseph M. DeStefano, Mayor

\_\_\_\_\_  
 Date

**Authorization to Amend Chapter 430 of the Middletown City Code, Taxation, by creating a new Article VII : Volunteer Firefighters Property Tax Exemption.**

WHEREAS, the Common Council of the City of Middletown wishes to provide the City's volunteer firefighters and their spouses with the property tax exemption recently enacted in Section 466-a of the Real Property Tax Law.

NOW THEREFORE BE IT RESOLVED by the Common Council of the City of Middletown that Chapter 430 of the Middletown City Code, Taxation, is hereby amended by creating a new Article VII therein, to read as follows:

**ARTICLE VII. Volunteer Firefighters Property Tax Exemption.**

Section 430-24. Grant of Exemption. Real property owned by an active volunteer member of any volunteer fire company in the City of Middletown Fire Department residing

within the City of Middletown shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for City purposes, exclusive of special assessments.

Section 430-25. Qualifications for Exemption. The aforesaid exemption shall not be granted to any volunteer firefighter unless:

A. The applicant resides in the City of Middletown and is a member of a volunteer fire company of the City of Middletown Fire Department;

B. The real property which is the subject of such exemption 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; and

D.

(1). The applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the volunteer fire company indicating that the applicant has been an active member of such company for at least two (2) years; or

(2). The applicant has been certified by the authority having jurisdiction for the volunteer fire company as an active member of such company for at least two (2) years.

E. The applicant has been certified by the authority having jurisdiction for the volunteer fire company as eligible to receive Length of Service Award Program (LOSAP) credit in the tax year prior to the tax year for which the exemption is sought.

Section 430.26. Continuation of eligibility requirements. The applicant shall maintain continual eligibility for the exemption by being a continuously active member of the volunteer fire company. An active member shall meet the requirements for active service as defined by each company. Annual attestation by such company is required to maintain this exemption.

Section 430.27. Grant of lifetime exemption. Any active member of a volunteer fire company who accrues more than twenty (20) years of active service, may apply to the highest ranking company officer to be granted the ten (10) percent exemption for the remainder of his or her life. Such officer shall make a recommendation to the Board of Engineers which shall render a decision. If the Board of Engineer denies the application, the member may appeal to the Common Council, which shall render the final decision. This lifetime exemption applies only if the member's primary residence is located within the City of Middletown. This twenty-year requirement applies to any year of active service, and need not be consecutive years.

Section 430.28. Un-remarried Surviving Spouses of Volunteers Killed in the Line of Duty. An un-remarried surviving spouse of volunteer firefighters killed in the line of duty shall be entitled to continue the partial exemption granted hereunder, provided that:

A. Such un-remarried spouse is certified by the authority having jurisdiction of the relevant volunteer fire company as an un-remarried spouse of an active

member if such company who was killed in the line of duty;

B. Such deceased volunteer had been an active member for at least five (5) years; and

C. Such deceased volunteer had been receiving the exemption for such property authorized by this Article prior to his or her death.

Section 430.29. Un-remarried Surviving Spouses of Volunteers With at Least Twenty (20) Years of Service. An un-remarried surviving spouse of volunteer firefighters granted the lifetime exemption under Section 430.27 shall be entitled to continue such exemption, provided that:

A. Such un-remarried spouse is certified by the highest ranking company officer of the relevant volunteer fire company as an un-remarried spouse of a deceased member of such company;

B. This exemption continues as long as the un-remarried spouse's primary residence is located within the City of Middletown.

Section 430.30. The provisions of Sections 430.26, 430.27, 430.28, and 430.29 of this Article shall apply to volunteer firefighters who are certified members of more than one (1) volunteer fire company in the City of Middletown Fire Department.

Section 430.31. Application Process.

A. To obtain the initial exemption, a volunteer firefighter must, on or before the applicable taxable status date, file an application for the partial real property tax exemption authorized by this Article with the Assessor of the City of Middletown, on a form as prescribed by the New York State Commissioner of Taxation and Finance and acceptable to the City of Middletown.

B. Once the exemption is granted, the exemption may continue for the authorized period provided that the eligibility requirements of Section 430.25 continue to be satisfied. It is not necessary to reapply after the initial year for the exemption for it to continue. However, proof of continued eligibility under the provisions of Section 430.25 would be required after the initial application.

AND BE IT FURTHER RESOLVED by the Common Council of the City of Middletown that the sections, paragraphs, sentences, clauses, and phrases of this Article are severable, and if any phrase, clause, sentence, paragraph, or section of this Article shall be declared unconstitutional or illegal by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality or illegality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Article.

AND BE IT FURTHER RESOLVED by the Common Council of the City of Middletown that this Article shall take effect immediately.

Prepared by:  
Paul Johnson, Alderman

**Attachments:**

None