

Local Law No. 2 of the Town of Lysander

Local Law to Amend Chapter 180. Taxation

This local law provides that it shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2006.

Article VI. Exemption for Volunteer Fire Fighters and Volunteer Ambulance Workers

§ 180-10. Exemption granted.

Real property in the Town of Lysander owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service shall be exempt from taxation to the maximum extent permitted under § 466-g of the Real Property Tax Law, as long as said property owner and the property for which this exemption is sought meet the qualifications for the exemption set forth in said § 466-g of the Real Property Tax Law.

§ 180-11. Lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 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 maximum exemption authorized under § 466-g of the Real Property Tax Law for the remainder of his or her life as long as the property owner and the property for which the exemption is sought meet the qualifications for the exemption set forth in said § 466-g of the Real Property Tax Law.

This law shall take effect immediately.

As of 06/15/2020 02:01PM, the Laws database is current through 2020

Chapters 1-56, 58-103

Real Property Tax

* § 466-g. Volunteer firefighters and volunteer ambulance workers; certain county. 1. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in any county having a population of more than four hundred fifty-eight thousand inhabitants but less than four hundred sixty thousand inhabitants, determined in accordance with the latest decennial federal census, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for city, village, town, part town, special district, school district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor; provided further, however, that such exemption shall in no event exceed three thousand dollars multiplied by the latest state equalization rate for the assessing unit in which such real property is located.

2. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county unless:

(a) the applicant resides in the city, town or village 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 section; and

(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 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 five years. It shall be the duty and responsibility of the municipality which adopts a local law, ordinance or resolution pursuant to this section to determine the procedure for certification.

3. 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 such county provided that the governing body of a city, village or town, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

4. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.

5. 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 article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.