

A local law authorizing Section 466-a of the New York State Real Property Tax Law – A Property Tax Exemption to Volunteer Firefighters and Volunteer Ambulance Workers.

Section 1: Statutory Authority

The purpose of this article is to grant a partial exemption from taxation qualifying volunteer firefighters and EMT workers in Tompkins County as authorized by § 466-a of the Real Property Tax Law.

Section 2: Exemption granted.

- A. Any enrolled member who has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service will be entitled to a 10% reduction in their taxable value for County tax purposes.
- B. Any member who has achieved over 20 years of accumulated service shall be considered a life member and the exemption will continue for the remainder of their life if the property serves as their primary residence.
- C. Any un-remarried surviving spouse of a volunteer who was killed in the line of duty shall continue to receive the 10% exemption if:
 - a. The AHJ certifies that the un-remarried spouse is eligible for the exemption.
 - b. Volunteer had accumulated 5 (five) years of service.
 - c. Residence continues to be the primary residence of the surviving spouse.
- D. Any un-remarried surviving spouse of a volunteer who passed away shall continue to receive the 10% exemption if:
 - a. The AHJ certifies that the un-remarried spouse is eligible for the exemption.
 - b. Volunteer had accumulated 20 (twenty) years of service.
 - c. Residence continues to be the primary residence of the surviving spouse.

Section 3: Terms and conditions.

The following terms and conditions shall be applied in the implementation of this article:

- A. No such exemption shall be granted until a volunteer has achieved a minimum of 2 years of service.

Section 4: Effective Date

This law shall take effect immediately upon passage and shall be applicable for all assessment rolls filed after this date.