

A Local Law Entitled “Enacting a Property Tax Exemption for Volunteer Firefighters and Ambulance workers pursuant to Section 466-A of the Real Property Tax Law”

Be it Enacted by the Bennington NY Town Board as follows:

Section 1. Title

This Local Law shall be entitled **“Enacting a Property Tax Exemption for Volunteer Firefighters and Ambulance workers pursuant to Section 466-A of the Real Property Tax Law”**

Section 2. Grant of Exemption

An exemption of ten percent (10%) of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the County of Wyoming as long as eligibility requirements are met.

Section 3. Eligibility Requirements

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

- a. The property is owned by the volunteer firefighter or volunteer ambulance worker;
- b. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- c. The property is used exclusively for residential purposes;
- d. The volunteer firefighter or volunteer ambulance worker resides in the Town of Bennington and the Town of Bennington is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- e. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
- f. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Bennington, which is hereby established as two (2) 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 exemptions with the assessing unit responsible for preparing the assessment roll for the Town of Bennington, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Bennington must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member related to this exemption.

Section 5. Certification

The Fire Chiefs within the Town of Bennington service area must annually file with the Town Assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

Section 6. No Diminution of Benefits

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this Article shall not have any of those benefits diminished because of this Article.

Section 7. Grant of Lifetime Exemption

Any eligible enrolled member who accrues more than twenty (20) years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the ten percent (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 Town of Bennington.

Section 8. Un-remarried Spouse of Enrolled Member Killed in the Line of Duty

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five (5) years and had been receiving the exemption at the time of his or her death.

Section 9. Un-remarried Spouse of Deceased Enrolled Member

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least twenty (20) years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

Section 10. Separability

If any clause, sentence, paragraph or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph section or part of this Local Law.

Section 11. Effective Date

This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27.

Guidelines

Recognizing that the intent and purpose of this local law is to protect the citizens of the Town by recruiting and retaining individuals to serve in the various fire companies wholly or partially within the Town, the Town establishes eligibility criteria:

Volunteer Firefighter and/or ambulance worker for the purposes of this local law shall be defined as:

Holding a membership in a volunteer fire company recognized as serving a fire district or fire protection district located wholly or partially within the boundaries of the Town of Bennington for a minimum of two (2) years prior to the application for such exemption. Membership shall be certified by the Chief of the members fire district or fire protection district on an annual basis on a form as prescribed by the Town.

- Individual members certified as exterior or interior firefighters, emergency medical technicians, emergency vehicle drivers and fire police shall be eligible for ten percent (10%) property assessment reduction for Town tax purposes.
- Individual members serving in administrative, support/auxiliary and fundraising capacity shall be eligible for five percent (5%) property tax assessment reduction for Town tax purposes.

The Chief of each participating fire company shall provide to the Town Assessor no later than the 20th day of February each year a certified listing of eligible members for the purpose of this local law.

Individual applicants must file for the tax exemption on the prescribed form no later than the last day of February of each year.