

Local Law 01 of 2024
A Local Law 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 Town Board of the Town of Dresden, as follows:

§1. Intent and Authority.

It is the intention of the Town Board to enact a partial exemption from real property taxation for enrolled members of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service located in the Town of Dresden for primary residences of such members and workers, and the spouses of such members and workers. This local law is enacted in accordance with New York Real Property Tax Law Section 466-a.

§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 Town of Dresden as long as eligibility requirements are met.

§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 by such volunteer firefighter or volunteer ambulance worker;
- D. The volunteer firefighter or volunteer ambulance member resides in the Town of Dresden and the Town of Dresden is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer ambulance member 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 member meets the minimum service requirement established by the Town of Dresden, which is hereby established as 2 years.

§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 exemption with the assessor responsible for preparing the assessment roll for the Town of Dresden, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Dresden must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§5. Certification.

The applicable incorporated volunteer fire company, fire department or incorporated voluntary ambulance service of such enrolled member must annually file with the 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, and a certification that such enrolled member remains in good standing and current on all applicable training, membership and appearance criteria of this local law.

§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.

§7. Grant of lifetime exemption.

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) 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 Town of Dresden.

§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 years and had been receiving the exemption at the time of his or her death.

§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 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

§10. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this Local Law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this Local Law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§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.