

## **VILLAGE OF CHESTER**

### **LOCAL LAW NO. 2 OF 2024 AMENDING THE VILLAGE CODE AT CHAPTER 89 (TAXATION) TO ADD ARTICLE IV GRANTING EXEMPTIONS TO VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS**

BE IT ENACTED by the Village Board of the Village of Chester, Orange County, New York (“Village Board”) as follows:

#### **Section 1. Purpose and Intent**

The purpose of this Local Law is to add a new Article IV to Chapter 89 (Taxation) of the Village Code to authorize an exemption of up to 10% of the assessed valuation of the primary residence of qualified volunteer firefighters and/or volunteer ambulance workers in accordance with Section 466-a of the New York State Real Property Tax Law.

#### **Section 2. Authority**

This Local Law is enacted pursuant to the provisions of Municipal Home Rule Law § 10 and 466-a of the Real Property Tax Law of the State of New York.

#### **Section 3. Amendment**

Chapter 89, Article IV shall be added to read as follows:

§ 89-24. Statutory authority.

The Real Property Tax Law has been amended by the addition of a new § 466-a which permits a Village to grant a partial tax exemption on 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. Said partial exemption can be up to 10% of the assessed value of such property for all Village purposes.

§ 89-25. Grant of exemption.

An exemption of 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 Village of Chester so long as eligibility requirements as set forth below are met.

§ 89-26. Eligibility.

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

- (1) The property is owned by the volunteer firefighter or volunteer ambulance worker.
- (2) The property is the primary residence of the volunteer firefighter or volunteer ambulance worker.
- (3) The property is used exclusively for residential purposes.
- (4) The volunteer firefighter or volunteer ambulance worker resides in the Village of Chester and the Village of Chester is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service.
- (5) 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
- (6) The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Village of Chester, which is hereby established as two years.

§ 89-27. Grants of lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active volunteer service and who 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 their life as long as their primary residence is located within the Village.

§ 89-28. Un-remarried spouse of enrolled member killed in 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 their death.

§ 89-29. 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 their death.

§ 89-30. Application.

A volunteer firefighter or volunteer ambulance worker must annually, or on 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 Village of Chester, on a form as prescribed by the New York Commissioner of Taxation and Finance. The Village of Chester must maintain guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 89-31.        Certification.

Any resident seeking such exemption, in addition to applying must cause the Volunteer Fire Company or Ambulance Service to 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.

§ 89-32.        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 4.        Repeal, Amendment, and Supersession of Other Laws**

All other Resolutions, Ordinances or Local Laws of the Village of Chester, which conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law full force and effect.

**Section 5.        State Environmental Quality Review Act**

Pursuant to 6 NYCRR 617.5 (26) and (33), this Local Law is classified as a Type II action which requires no further review under the State Environmental Quality Review Act.

**Section 6.        Severability**

If the provisions of any article, section, subsection, paragraph, subdivision or clause of this Local Law shall be judged invalid by a court of competent jurisdiction, such order of judgment shall not affect or invalidate the remainder of any article, section, subsection, paragraph, subdivision or clause of this Local Law.

**Section 7.        Code Preparation**

The Village's Code preparation contractor is authorized, without further action of the Village Board, to correct typographical errors, numbering and other related technical changes that do not affect or alter the substantive provisions of this local law.

**Section 8.        Effective Date**

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