

LOCAL LAW NO. -2023

A LOCAL LAW amending the Laws of Westchester with respect to a Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Service Members.

BE IT ENACTED by the County Board of the County of Westchester as follows:

Section 1. Chapter 475 of the Laws of Westchester County is hereby repealed.

Section 2. A new Chapter 475 is hereby added to the Laws of Westchester County to read as follows:

**Chapter 475 – Tax Exemption for Volunteer Firefighters
and Volunteer Ambulance Service Members**

Sec. 475.01. Purpose

The purpose of this Chapter is to provide volunteer firefighters and volunteer ambulance service members, who are qualified real property owners, with the tax exemption authorized by Section 466-a of the Real Property Tax Law, and to continue this exemption in the case of certain unremarried spouses of deceased volunteers pursuant to that law. The exemptions authorized by this Chapter are subject to all the qualifications and limitations set forth in Section 466-a of the Real Property Tax Law.

Sec. 475. 11. Exemption

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 the County of Westchester shall be exempt from taxation to the extent of up to ten percent of the assessed value of such property for county purposes, and county special district purposes other than sewer purposes, exclusive of special assessments.

Sec. 475.21. Qualifications and Limitations upon Exemption.

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 the County of Westchester unless:

- (a) the applicant resides in the city, town, or village which is served by such incorporated volunteer fire company, 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 Chapter;
- (d) the applicant 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 for at least two years. It shall be the duty of each incorporated volunteer fire company, fire department, and incorporated voluntary ambulance service to file an affidavit of a responsible officer annually, prior to the applicable taxable status date, with the assessor or other appropriate agency, department, or office of each assessing unit served by such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service listing its enrolled members with two or more years of service.

Sec. 475.31. Lifetime Exemption

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 the County of Westchester.

Sec. 475.41. Continuation of exemption for un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker killed in the line of duty.

The exemption authorized by this Chapter shall be continued for the un-remarried spouse of a deceased member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, killed in the line of duty; provided, that:

- (a) such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who was killed in the line of duty; and
- (b) such deceased volunteer had been an enrolled member for at least five years; and
- (c) such deceased volunteer had been receiving the exemption prior to his or her death.

Sec. 475.51. Continuation of exemption for un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker who had been an enrolled member for at least twenty years.

The exemption authorized by this Chapter shall be continued for the un-remarried spouse of a deceased member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, who had been an enrolled member for at least twenty years provided that:

- (a) Such un-remarried spouse of deceased volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- (b) such deceased volunteer had been an enrolled member for at least twenty years; and
- (c) such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

Section 3. This Local Law shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.

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