

LOCAL LAW NO. -2025

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. Section 475.01 of the Laws of Westchester County is amended to read as follows:

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 un-remarried 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 Sections 466-a and 466-l of the Real Property Tax Law.

Section 2. Section 475.21 of the Laws of Westchester County is amended to read as follows:

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 for which the applicant serves is located within the County of Westchester;

- (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. Each incorporated volunteer fire company, fire department, and incorporated voluntary ambulance service shall also file such an affidavit with any other jurisdiction within the County of Westchester, upon request of an enrolled member or the assessor of that jurisdiction.

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.