

**TOWN OF GUILDERLAND
LOCAL LAW NO. 1 of 2023**

**AMENDING TOWN CODE, CHAPTER 251 (TAXATION) BY ADDING
ARTICLE XVII (REAL PROPERTY TAX EXEMPTION
FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER
AMBULANCE SERVICE WORKERS)**

BE IT ENACTED by the Town Board of the Town of Guilderland that the Town Code is amended to add Article XVII (Real Property Tax Exemption for Volunteer Ambulance Firefighters and Volunteer Ambulance Service Workers) to Chapter 251(Taxation) as follows:

§ 251-75. Purpose and Authority.

The Town Board finds that volunteer firefighters and volunteer ambulance workers provide essential emergency services to our community and that it is in the best interests of the Town to encourage this exceptional volunteerism. The Board finds that providing real property tax exemptions to eligible enrolled members of such organizations would be an incentive to attract new volunteers and help combat an alarming decline in the number of volunteers serving as active responders to fire, medical, or other emergencies. This Article adopts the real property tax exemptions for volunteer firefighters and volunteer ambulance workers under NYS Real Property Tax Law § 466-a.

§ 251-76. Grant of Real Property Tax Exemption.

The primary residential real property located in the Town that is owned by an enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service that provides services within the Town shall be exempt from taxation and assessments levied by the Town for General Fund Tax and Highway Tax to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, subject to the requirements set forth herein.

For purposes of the exemption granted to volunteer firefighters, the term “enrolled member” of an incorporated volunteer fire company or volunteer fire department shall mean an active volunteer firefighter as defined in NYS General Municipal Law § 215 and based upon criteria established by the authority having jurisdiction.

For purposes of NYS Real Property Law § 466-a and this Article, the term “authority having jurisdiction” shall mean:

- A. In the case of an incorporated fire company or volunteer fire department, the Board of Fire Commissioners of the particular fire district.

B. In the case of an incorporated voluntary ambulance service, the Town Board.

§ 251-77. Qualifications.

Such exemption shall only be granted unless:

- (a) the applicant resides in the Town of Guilderland which is served by such incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service for which the applicant is a qualified enrolled member;
- (b) the real property which is the subject of such exemption is the primary residence of the applicant;
- (c) the real property is used exclusively for residential purposes; provided however, that if 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 Article;
- (d) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, volunteer fire department, or volunteer ambulance service as an enrolled member who has served such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two (2) years; and
- (e) the applicant must submit said certification from the authority having jurisdiction together with the tax exemption application.

§ 251-78. Grant of Lifetime Exemption.

Any enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service, and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service, shall be granted the ten percent (10%) exemption as authorized by this Article for the remainder of her or his life as long as her or his primary residence is located within the Town of Guilderland.

§ 251-79. Surviving, Un-remarried Spousal Exemption for Volunteer Firefighters or Volunteer Ambulance Workers Killed in the Line of Duty.

The property tax exemption authorized by this Article and granted to an enrolled member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse if such member is 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 of such enrolled member who was killed in the line of duty;
- (b) such deceased volunteer had been an enrolled member for at least five (5) years; and
- (c) such deceased volunteer had been receiving the exemption of such property prior to her or his death.

§ 251-80. Surviving, Un-remarried Spousal Exemption for Volunteer Firefighters or Volunteer Ambulance Workers with Twenty Years of Enrolled Member Service.

The property tax exemption authorized by this Article and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse 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 of such enrolled member;
- (b) such deceased volunteer had been an enrolled member for at least twenty (20) 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.

§ 251-81. Application.

An application form for such exemption and a certification provided by the appropriate authority having jurisdiction shall be filed with the Town Assessor on or before the taxable status date of each year or as otherwise prescribed by New York State.

§251-82. No diminution of benefits.

No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of Article 4 of the NYS Real Property Tax Law on the effective date of this Article shall suffer any diminution of such benefit because of the provisions of this Article.

§ 251-83. Effective Date.

This Article shall take effect upon the filing of this Local Law with the NYS Secretary of State and shall apply to assessment rolls prepared on the basis of taxable status dates on or after December 31, 2023.