

\_\_\_\_\_ **SCHOOL DISTRICT**

**RESOLUTION AUTHORIZING PARTIAL REAL PROPERTY TAX EXEMPTION  
FOR VOLUNTEER FIREFIGHTERS AND  
VOLUNTEER AMBULANCE SERVICE WORKERS**

The Board of Education of the \_\_\_\_\_ School District (“School District”) at a Meeting held on the \_\_\_ day of \_\_\_\_\_ 2023, adopted the following resolution by majority vote:

**WHEREAS**, pursuant to Chapter 670 of the Laws of 2022 effective December 9, 2022, the state Real Property Tax Law was amended by adding a new §466-a authorizing local governments, including school districts, to enact by resolution a ten (10%) percent partial real property tax exemption of the assessed value of the primary residence owned by a qualified enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service that serves the city, town or village where the School District is located; and

**WHEREAS**, the intent of this Resolution is to permit the partial real property tax exemption for qualified enrolled members of said emergency services organizations for real property taxes imposed by the School District; and

**WHEREAS**, on \_\_\_\_\_, 2023, after providing the statutorily required notice, a Public Hearing was conducted by the School District to solicit input and to hear all persons interested in the partial real property tax exemption of the assessed value of the primary residence owned by a qualified enrolled member of said emergency service organizations that serve the School District; and

**NOW THEREFORE, BE IT RESOLVED**, that the primary residential real property located in the School District that is owned by an enrolled member of a volunteer fire company, volunteer fire department or incorporated voluntary ambulance service that provides services within the city, town or village in which the School District is located shall be exempt from taxation and assessments levied by the School District to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, subject to the requirements set forth in this herein; and

**BE IT FURTHER RESOLVED**, that for purposes of this Resolution the “Authority Having Jurisdiction” shall mean:

- A. In the case of a fire district, the Board of Fire Commissioners of the Fire District;
- B. In the case of a contract fire department in a fire protection district, the Town Board.
- C. In the case of a village fire department, the village board;
- D. In the case of city fire department, the city council
- E. In the case of an incorporated voluntary ambulance service, the Town Board; and

*<Modify A-E as needed to identify the appropriate AHJ for the respective emergency services organization and to delete unnecessary references >*

**BE IT FURTHER RESOLVED**, that such exemption shall not be granted unless:

- A. The applicant resides in the School District which is served by the above listed incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service of which the applicant is a qualified enrolled member;
- B. the property is the primary residence of the applicant;
- C. the 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 Resolution; and
- 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 who has served such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two years; and
- E. the applicant must submit such certification together with the tax exemption application to the local assessor.

**BE IT FURTHER RESOLVED**, that 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 (10%) exemption authorized by this Resolution for the remainder of his or her life as long as his or her primary residence is located within the School District, and

**BE IT FURTHER RESOLVED**, that the property tax exemption authorized by this Resolution 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 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 as an un-remarried spouse 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 prior to his or her death, and

**BE IT FURTHER RESOLVED**, that the property tax exemption authorized by this Resolution 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 as an un-remarried spouse 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, and

**BE IT FURTHER RESOLVED**, that an application form for such exemption and a certification provided by the appropriate authority having jurisdiction shall be filed with the Assessor for the Town on or before the taxable status date of each year or as otherwise required as prescribed by New York State, and

**BE IT FURTHER RESOLVED**, that 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 state Real Property Tax Law on the effective date of this Resolution shall suffer any diminution of such benefit because of the provisions of this Resolution, and

**BE IT FURTHER RESOLVED**, that this Resolution shall take effect immediately.

Motion to adopt the Resolution made by Board Member \_\_\_\_\_.  
 Seconded by Board Member \_\_\_\_\_.

On the Motion

Board Member _____	_____ Aye	_____ Nay
Board Member _____	_____ Aye	_____ Nay
Board Member _____	_____ Aye	_____ Nay
Board Member _____	_____ Aye	_____ Nay
Board Member _____	_____ Aye	_____ Nay

The Resolution was adopted.  
 Dated: \_\_\_\_\_, 2023

\_\_\_\_\_, Board President/Chair  
 School District