

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

**PROVIDING REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER  
FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS PURSUANT  
TO NYS REAL PROPERTY TAX LAW § 466-a**

**Be it enacted by the Town Board of the Town of WESTVILLE that Town Code is amended as follows:**

**Section 1. Purpose.** 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 of Westville to encourage this exceptional volunteerism. The Board further finds that providing real property tax exemptions to qualified workers 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 and medical emergencies. This Local Law adopts the real property tax exemptions provided for volunteer firefighters and volunteer ambulance workers under NYS Real Property Tax Law § 466-a.

**Section 2. Real Property Tax 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 Town shall be exempt from taxation to the extent of 10 percent (10%) of the assessed value of such property for Town purposes, exclusive of special assessments.

**Section 3. Qualifications.** Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance services if:

- (a) the applicant resides in the Town of Westville and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the Town.
- (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 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 Local Law.
- (d) the applicant has been certified, as provided in Section 4, by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two years or the applicant has been certified by

the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two years.

**Section 4. Certification of initial eligibility requirements and continuation of eligibility requirements.** The applicant shall satisfy initial eligibility requirements for the exemption and continued eligibility requirements for the exemption in accordance with NYS General Municipal Law § 217(c)'s requirements for a year of service under the service award program which defines service as the accrual of a total of fifty (50) points during each anniversary year in accordance with the following:

- (a) One point shall be granted to a volunteer firefighter or member of a volunteer ambulance corps for each of the following activities performed:
  - (1) Participation in a single training session.
  - (2) Participation in a single drill.
  - (3) Completion of a single work night.
  - (4) Completion of each year of service.
  - (5) Election or appointment to a position within the volunteer company, including as a delegate to a firefighter's or ambulance worker's convention.
  - (6) Teaching a public education fire prevention class without compensation to a school, non-profit, or civics organization.
  - (7) Attendance at a single official meeting of a volunteer company.
  - (8) Participation in a single response and/or standby.
  - (9) Volunteers either temporarily and totally, or partially and permanently disabled, as certified by the workers compensation board, during the course of service or while actively engaged in providing line of duty services, shall receive five (5) points for each full month of disability.
  - (10) Volunteers whose continuous service is interrupted by up to four years of full-time active military duty are eligible for fifty (50) points each full year, prorated for service less than a year.
- (b) At the start of a new anniversary year, the total number of points accumulated by each individual shall return to zero.
- (c) A fifty (50) point total must be accumulated by the end of each year of service to remain eligible for the ten percent (10%) reduction of the Town's real property taxes.

**Section 5. Twenty-year active members.** 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, as defined in Section 3(d) hereof, 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 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 Town.

**Section 6. Un-remarried Surviving Spouses of Volunteers killed in the line of duty.** An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers killed in the line of duty may receive the real property tax exemption if:

- (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 volunteer 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.

**Section 7. Honorary Members and/or Un-remarried Surviving Spouses of Volunteers with at least Twenty Years of Service.** Honorary Members and/or un-remarried spouse of a volunteer firefighters or volunteer ambulance workers with twenty years of service may receive the real property tax exemption if:

- (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 volunteer ambulance service who was killed in the line of duty.
- (b) Such deceased volunteer had been an enrolled member for at least twenty years.
- (c) Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

A lifetime exemption may be provided to honorary members and/or unremarried surviving spouses of eligible volunteers to retain the exemption as long as they maintain their primary residence in the Town that the eligible volunteer served.

**Section 8. Application process.**

- (a) Applications for such exemption shall be filed with the Town Assessor on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.
- (b) The Town Assessor shall be provided with the certification, as defined in section 3(d) hereof, and file a copy of such certification prior to granting the exemption provided for by this Local Law.

**Section 9. No diminution of current 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 law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

**Section 10. Effective Date.** This Local Law shall take effect upon its filing 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.