

Underlined-additional language

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CHAPTER 182, TAXATION

Article VI

Exemption for Volunteer Fire Fighters and Ambulance Workers

§ 182-12 Legislative intent.

The Town Board recognizes the roles of the volunteer fire fighters and ambulance workers in securing the safety and well being of our communities. The Town Board hereby finds that it is in the [best] interests of the Town of Clifton Park to encourage volunteerism for said purposes. The New York State Legislature has amended the Real Property Tax Law, in § 466--a, to authorize counties and towns to permit enrolled volunteer fire fighters and volunteer ambulance workers to be eligible for a real property tax exemption. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies.

§ 182-13 Exemption granted; amount; qualification for exemption.

- A. Real property owned by an individual who has been an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service which provides service in the Town of Clifton Park and who resides in real property in the Town of Clifton Park shall be exempt from taxation to the extent of 10% of the assessed value of such property for [county] Town, Highway and Special District tax purposes, [exclusive of special assessments; provided, however, that such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.]
- B. 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 such county unless:
- (1) The applicant resides in the Town of Clifton Park;
 - (2) The property is the primary residence of the applicant;
 - (3) 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 article; and
 - (4) The incorporated volunteer fire company or fire department or incorporated voluntary ambulance service has certified in writing, that the applicant has been an enrolled member of such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service for at least five years and remains an active enrolled member.
- C. Application for such exemption shall be filed with the Assessor on or before the taxable

status date on a form as prescribed by the State Board.

D. No applicant who is a volunteer fire fighter or volunteer ambulance worker who, by reason of such status, is receiving any benefit under the provisions of this article on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

E The Assessor may grant the exemptions to property owned and resided in by the individuals described in paragraph 182-13 A, above, and qualified surviving spouses residing in the property. .

§ 182-14 Lifetime exemption.

[Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 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 article for the remainder of his or her life as long as his or her primary residence is located within Saratoga County, provided that the governing body of a city, village, town or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.]

§ 182-14 Lifetime exemption.

The assessor may grant a lifetime ten percent exemption as authorized by the New York State Real Property Tax law to any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service, and their spouse, provided that the authority or authorities having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, provide written documentation of the duration of qualified service pursuant to RPTL 466-a.