

**VILLAGE OF CROTON-ON-HUDSON
BOARD OF TRUSTEES**

LOCAL LAW INTRODUCTORY NO. 02-2023

**A LOCAL LAW TO AMEND CHAPTER 204 TAXATION OF THE
CODE OF THE VILLAGE OF CROTON-ON-HUDSON TO ADD
NEW ARTICLE IX VOLUNTEER FIREFIGHTERS AND AMBULANCE
WORKERS EXEMPTION**

Be it enacted by the Board of Trustees of the Village of Croton-on-Hudson as follows:

Section One. A new Article IX entitled Volunteer Firefighters and Ambulance Workers Exemption of Chapter 204 Taxation of the Code of the Village of Croton-on-Hudson is hereby enacted pursuant to Real Property Tax Law Section 466-a, to read as follows:

Article IX Volunteer Firefighters and Ambulance Workers Exemption

§204-41 Exemption granted.

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Village of Croton-on-Hudson as long as eligibility requirements are met.

§204-42 Eligibility requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

- A. The property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Village of Croton-on-Hudson and the Village of Croton-on-Hudson is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Village of Croton-on-Hudson, which is hereby established as two years.

§204-43 Application for exemption.

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Village of Croton-on-Hudson, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Croton-on-Hudson must maintain written guidelines, available upon request, as to

the requirements of an enrolled volunteer member relating to this exemption.

§204-44 Certification.

The Croton-on-Hudson Fire Department and Croton Emergency Medical Services, Inc. must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence. No diminution of benefits. An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

§204-45 Grant of lifetime exemption.

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the 10% 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 the Village of Croton-on-Hudson.

§204-46 Un-remarried spouse of enrolled member killed in the line of duty.

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

§204-47 Un-remarried spouse of deceased enrolled member.

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

Section Two. Severability

If any section, subsection, clause, phrase or other portion of this Local Law is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct and independent portion. Such declaration shall not affect the validity of the remaining portions hereof, which other portions shall continue in full force and effect.

Section Three. Effective Date

This local law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.