

INTRODUCTORY LOCAL LAW

**AMENDING CHAPTER 180 OF THE VILLAGE CODE, TAXATION, TO PROVIDE CERTAIN
EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND
VOLUNTEER AMBULANCE WORKERS**

BE IT ENACTED by the Village Board of Trustees of the Village of Monroe, County of Orange, State of New York, as follows:

Section 1. Legislative Findings, Purpose and intent.

The Village Board of Trustees finds and determines that volunteer firefighters and ambulance workers provide an essential service to the Village of Monroe and that attracting volunteers is a priority to ensure the health and safety of Village residents. The Board further recognizes that the State of New York is facing a shortage of volunteers which jeopardizes the health and safety of New Yorkers, including those that live in the Village of Monroe. That crisis was recognized by the New York State Legislature when it enacted Real Property Tax Law § 466-a, providing volunteer firefighters and ambulance workers a ten percent (10%) exemption of the assessed value of their primary residence provided that the local municipal government enact a law to effectuate the reduction. The Village Board of Trustees agrees with the NYS Legislature and determines that such exemption to qualified volunteers who live in the Village is a reasonable incentive to attract volunteers.

Section 2. Authority.

This local law is enacted by the Village Board of Trustees of the Village of Monroe pursuant to its authority to adopt local laws pursuant to the New York State Constitution and Section 10 of the Municipal Home Rule Law and Real Property Tax Law § 466-a.

Section 3. Article III of Chapter 180 of the Code of the Village of Monroe is hereby deleted in its entirety and replaced as follows and all following articles and subsections are renumbered accordingly:

**Article III
Volunteer Firefighters and Ambulance Workers Exemptions**

§ 180-14 Definitions.

As used in this article, the following terms shall have the meaning indicated:

PRIMARY RESIDENCE

Primary Residence is defined as that place where a person maintains a fixed, permanent, and principal home and spends at least 184 days per year or more in that home and to which, wherever temporarily located, always intends to return.

§ 180-16 Grant of exemption.

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 Monroe as long as eligibility requirements are met.

§ 180-17 Eligibility requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire

department, fire district, 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 as defined herein;
- C. 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 volunteer firefighter or volunteer ambulance worker'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 section
- D. The volunteer firefighter or volunteer ambulance worker resides in the Village of Monroe and the Village of Monroe is served by such incorporated volunteer fire company or fire department, fire district, 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 active service requirement established by Village of Monroe, which is hereby established as two consecutive years.

§ 180-18 Application.

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 Monroe, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Monroe must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 180-19 Certification.

- A. The Monroe Joint Fire District Fire Chief must annually file with the assessor, prior to the applicable taxable status date, with a copy to the Village Clerk, 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.
- B. The President of the Village of Monroe Ambulance Corps must annually file with the assessor, prior to the applicable taxable status date, with a copy to the Village Clerk, 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.

§ 180-20 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.

§ 180-21 Grant of lifetime exemption.

Any eligible enrolled member who accrues more than 20 continuous 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 Monroe.

§ 180-22 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 upon application as set forth herein, 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.

§ 180-23 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 upon application as set forth herein, 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 4. Severability

If a court determines that any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgement shall not affect, impair, or invalidate the remainder of this Local Law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgement or order shall be rendered.

Section 5. Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State.