

Local Law 2 of 2023
A Local Law to Provide Tax Exemption for Volunteer Firefighter and Volunteer Ambulance Personnel

Be it enacted by the Town Board of the Town of Wayland, New York, as follows:

Section 1. Title and Purpose.

This local law shall be referred to as “A Local Law to Provide Tax Exemption for Volunteer Firefighter and Volunteer Ambulance Personnel.”

Section 2. Authority.

This local law is adopted in accordance with Section 466-a of the New York Real Property Tax Law and pursuant to the authority granted under Municipal Home Rule Law Section 10.

Section 3. Exemption for Volunteer Firefighter and Volunteer Ambulance Personnel.

- A. Exemption Granted. In accordance with Section 466-a of the New York Real Property Tax Law, and subject to the eligibility requirements set forth herein, real property owned by an enrolled member of any incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service or such enrolled member and spouse, shall be exempt from Town taxation to the extent of up to ten percent of the assessed value of such property exclusive of special assessments, provided however that such exemption from Town taxation shall in no event exceed three thousand dollars multiplied by the latest state equalization rate for the assessing unit in which such real property is located.
- B. Eligibility.
 - 1. As set forth in Section 466-a (2)(d) of the New York Real Property Tax Law, such exemption shall be available to an enrolled member of any incorporated volunteer fire company, fire department, or incorporated voluntary ambulance who has achieved a minimum service requirement of five (5) years.
 - 2. Such exemption shall be subject to the restrictions and requirements set forth in Section 466-a of the New York Real Property Tax Law.
- C. Grant of Lifetime Exemption. Any enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who accrues more than twenty (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 section for the remainder of his or her life as long as his or her primary residence is located within Town of Wayland, New York.

Section 4. Miscellaneous.

To the extent any portion of this local law directly conflicts with any prior local law passed by the Town, the provisions of this local law 2 of 2023 shall apply.

Section 5 . Severability

The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision, or phrase of the aforementioned sections, as declared by the valid judgment of any court of competent jurisdiction to be unconstitutional, shall not affect the validity or enforceability of any other section, subsection, paragraph, sentence, clause, provision, or phrase, which shall remain in full force and effect.

Section 6. Effective Date.

This local law shall be effective immediately upon filing with the Secretary of State.

6/14/2023