

**TOWN OF WINDSOR
LOCAL LAW NO. 1 OF THE YEAR 2024**

**A LOCAL LAW
ENACTING A PROPERTY TAX EXEMPTION FOR VOLUNTEER
FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO
SECTION 466-a OF THE REAL PROPERTY TAX LAW**

Be it enacted by the Town Board of the Town of Windsor as follows:

Section 1. A new Chapter 85 of the Town Code of the Town of Windsor, entitled “Volunteer Firefighters and Ambulance Workers Exemption” is hereby enacted pursuant to Real Property Tax Law Section 466-a, to read as follows:

**Article I
Volunteer Firefighters and Ambulance Workers Exemption**

§ 85-1. 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 Town as long as eligibility requirements are met.

§ 85-2. 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 Town and the Town 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 Town, which is hereby established as 2 years or;
- G. Any volunteer firefighter or volunteer ambulance worker who has achieved over 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 Town of Windsor.

- H. 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, and the residence continues to be the primary residence of the surviving spouse.
- I. The un-remarried surviving spouse of a deceased, enrolled member killed in the line of duty as certified by the authority having jurisdiction, shall continue to receive the exemption provided for by this article as long as the deceased volunteer had been an enrolled member for at least two years, had been receiving the exemption at the time of his or her death, and the residence continues to be the primary residence of the surviving spouse.

§ 85-3. 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 Town, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 85-4. Certification.

The Town Board 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.

§ 85-5. 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.

Section 2. Severability

If any clause, sentence, paragraph, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Section 3. Repealer

All Ordinances, Local Laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 4. Effective Date

This Local Law shall take effect upon the filing with the Office of the Secretary of State in accordance with the applicable provisions of law.