

**RESOLUTION CREATING REAL PROPERTY TAX EXEMPTION FOR  
VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS  
RESOLUTION NO. 01-0223 OF 2023**

Councilman Murphy offered the following Resolution, which was seconded by Councilwoman Heaney who moved its adoption:

WHEREAS, New York State Real Property Tax Law Section 466-a authorizes municipalities to create a real property tax exemption for volunteer firefighters and volunteer ambulance workers to the extent of ten percent (10%) of the assessed value of such volunteer's primary residence within the municipality; and

WHEREAS, said exemption may be created by local law, ordinance of resolution after a public hearing; and

WHEREAS, the Town Board of the Town of Washington intends to create such exemption within the limits required by RPTL Section 466-a; and

WHEREAS, a duly noticed public hearing was held to address this issue on February \_\_, 2023 at 6:00 p.m. prevailing time at the Town of Washington Town Hall;

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby classifies this action as a Type II action for SEQRA purposes pursuant to 6 NYCRR 617.5(c)(26) and any other applicable subsection; and be it further

RESOLVED, the Town Board hereby creates and provides for a real property tax exemption of ten percent (10%) of the assessed value of the primary residence within the Town of Washington for a volunteer firefighter or volunteer ambulance worker who is an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service that serves the Town of Washington provided that such volunteer has a minimum of two years of such service; and be it further

RESOLVED, that the Assessor may rely upon a list or other certification provided by such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service which certifies such volunteer's enrollment and length of service; and be it further

RESOLVED, that the said real property must be used exclusively for residential purposes and, in the event that any portion of such real 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 for in this Resolution; and be it further

RESOLVED, that any such enrolled member who accrues more than twenty (20) years of active service and is so certified by the authority having jurisdiction of the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service shall be granted this ten percent (10%) exemption as authorized by this Resolution for the remainder of

his or her life as long as his or her primary residence is located within the Town of Washington and, further, that this exemption shall continue for the unmarried surviving spouse of such volunteer; and be it further

RESOLVED any exemption granted hereunder shall in no event exceed three thousand dollars (\$3,000.00) multiplied by the latest state equalization rate for the Town of Washington.

The foregoing Resolution was duly put to a vote which resulted as follows:

Supervisor Ciferri	AYE
Councilman Audia	ABSENT
Councilwoman Heaney	AYE
Councilman Murphy	AYE
Councilman Rochfort	ABSENT