

ARTICLE II §§167-19 – 167-26: Exemption for Improvements to Accommodate Physically Disabled Persons

[Adopted April 13, 1988 by Local Law No. 17 of 1988]

§167-19 Purpose.

The purpose of this article is to exempt from real property taxes property owned by certain physically disabled persons, as authorized by §459 of the New York State Real Property Tax Law.

§167-20 Grant of exemption.

Pursuant to the provisions of §459 of the New York State Real Property Tax Law, an improvement to any real property used solely for residential purposes as a one-, two- or three family residence shall be exempt from taxation to the extent of any increase in value attributable to such improvement, if such improvement is used for the purpose of facilitating and accommodating the use and accessibility of such real property by a resident owner of the real property who is physically disabled and who resides on the premises at least 10 months per year or a member of the resident owner's household who is physically disabled, if such member resides in the real property.

§167-21 Definitions.

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

MEMBER OF HOUSEHOLD

A blood relative of the family.

§167-22 Applicability.

Such exemption shall apply to improvements constructed prior to the effective date of this article.

§167-23 Resident owners.

Resident owners of said property, as defined in §167-20 of this article, shall be defined as a person or persons possessing legal ownership of the property at least one year prior to submitting an application for exemption.

§167-24 Validity of exemption.

An exemption granted under this article is valid for one year and must be reapplied for on a year to year basis.

§167-25 Effect of transfer of title.

An exemption granted under this article is extinguished on transfer of title on the premises in question.

§167-26 Effective date.

This article shall take effect immediately and shall apply to taxable status dates occurring on or after January 2, 2018.

New Article IIA §§167-27 – 167-27.5

Article IIA Partial Exemption for Homeowners With Disabilities and Limited Incomes

[Adopted _____ 2018 by L.L. No. 18 -]

§167-27 Legislative intent.

The purpose of this article is to grant a partial residential real property tax exemption up to 50% of the assessed valuation which is owned by certain persons with disabilities similar to the real property tax exemption granted to qualified senior citizens.

§167-27.1 Definitions.

For the purpose of this article, the following terms shall have the meanings indicated:

PERSON WITH A DISABILITY

One who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who:

- A. Is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the Federal Social Security Act; or
- B. Is certified to receive railroad retirement disability benefits under the Federal Railroad Retirement Act; or
- C. Has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind.

SIBLING

A brother or a sister, whether related through half blood, whole blood or adoption.

§167-27.2 Application.

Application for exemption must be made annually by the owner or all of the owners of the property, on forms prescribed by the State Board, and shall be filed in the appropriate assessor's office on or before the appropriate taxable status date; provided, however, that proof of a permanent disability need be submitted only in the year that the exemption, pursuant to this section, is first sought or the disability is first determined to be permanent. An award letter from Social Security Administration or the Railway Retirement Board or a certificate from the State Commission for the Blind and Visually Handicapped shall be submitted as proof of disability.

§167-27.3 Property exempt.

- A. All real property owned by one or more persons, with disabilities or real property owned by a husband, wife, or both, or by siblings, at least one of whom has a disability, and whose income, as hereinafter defined, is limited by reason of such disability, shall be exempt from taxation as defined in the Real Property Tax Law, by the Village of Montebello to the extent set forth herein.

- B. The term “real property” shall include title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides. That proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such entire parcel and the buildings thereon owned by such cooperative apartment corporation in which such tenant- stockholder resides shall be subject to exemption from taxation pursuant to this article. Any exemption granted shall be credited against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.
- C. Any exemption provided shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed; provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to Real Property Tax Law §§467 and 459-c.
- D. Notwithstanding any other provision of law to the contrary, the provisions of this article shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption were such person or persons the owner or owners of such real property.

§167-27.4 Percentage of real property taxation exemption permitted.

A. The Village of Montebello, for assessment rolls prepared on the basis of the taxable status date occurring on or after the effective dates listed herein, provides the following partial exemptions from real property taxation, as set forth in the following schedule:

Annual Income of Applicant Applicants	Percentage of Assessed Valuation Exempt from Taxation
\$29,000 or less	50%
More than \$29,000 but less than \$30,000	45%
More than \$30,000 but less than \$31,000	40%
More than \$31,000 but less than \$32,000	35%
More than \$32,000 but less than \$32,900	30%
More than \$32,900 but less than \$33,800	25%
More than \$33,800 but less than \$34,700	20%
More than \$34,700 but less than \$35,600	15%
More than \$35,600 but less than \$36,500	10%
More than \$36,500 but less than \$37,400	5%

B. No exemption shall be granted under the provisions of this article:

- (1) If the income of the owner or combined income of the owners of the property for the income tax year immediately preceding the date of making application exceeds the sum of the maximum

income exemption eligibility level for the granting of a partial exemption from real property taxation as provided in Real Property Tax Law §459(c) (\$18,500), plus an amount not to exceed \$8,400, consistent with the schedule provided in §167-27.4A hereof. "Income tax year" shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return, or if no such return was filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except that where the husband or wife, or ex-husband or ex-wife, is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset, which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital gifts, inheritances or monies earned through employment in the federal foster grandparents program, and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion or wear and tear of real or personal property held for the production of income.

- (2) Unless the property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not so used exclusively for residential purposes 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 herein.
- (3) Unless the real property is the legal residence of and is occupied in whole or part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health-care facility, as defined in §2801 of the Public Health Law, provided that any income accruing to that person shall be considered income for purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.
- (4) Unless title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

§167-27.5 Effective date.

This article shall take effect immediately and shall apply to taxable status dates occurring on or after January 2, 2018.

Article III Senior Citizen Tax Exemption §§167-28 – 167-35.1

[Adopted April 25, 1988 by Local Law No. 19-1988; amended in its entirety , 2018 by Local Law No. 18-]

§167-28 Legislative Intent.

The Village Board of the Village of Montebello, being ever mindful of its responsibility and obligation to provide for the welfare and financial independence of the senior citizens of this Village who have made a vital contribution to the growth, development and progress of our community, intends by the enactment of this article to provide protection for the elderly limited income homeowner from the increased cost of living. The purpose of this article is to grant a partial exemption from taxation in accordance with a graduated schedule, as provided for in §467 of the Real Property Tax Law.

§167-29 Grant of exemption.

All real property owned by persons 65 years of age or over shall be exempt from Village taxes in accordance with a graduated schedule, as provided for in §467 of the Real Property Tax Law, provided also that the requirements set forth in §253-3 below are complied with.

§167-30 Qualifications for exemption.

In order to qualify for an exemption, the following requirements must be met:

- A. All of the owners of real property must be 65 years of age or over on the date the application is filed. However, where said property is owned jointly by a husband and wife, only one spouse must be 65 years of age or over on the date of filing the application. Any person otherwise qualifying under this section shall not be denied an exemption if he becomes 65 years of age after taxable status date and before December 31 of the same year.
- B. Title to the property shall have been vested in the owner of the property or, if more than one, in all of the owners, for at least 24 consecutive months prior to the date the application is filed; provided, however, that in the event of the death of either a husband or wife in whose name title of property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor, and such ownership shall be deemed continuous for the purposes of computing such period of 24 months, provided further that in the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse, and such ownership shall be deemed continuous for the purposes of computing such period of 24 months, and provided further that where property of the owner or owners has been acquired to replace property formerly owned by such owner or

owners and taken by eminent domain or other involuntary proceeding, except a tax sale, and further provided that where a residence is sold and replaced with another within one year and is in the same assessment unit, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption, and such periods of ownership shall be deemed to be consecutive for purposes of this section.

- C. The property must be used exclusively for residential purposes and occupied in whole or in part by the owner or owners and constitute the legal residence of the owner or owners.

- D. Pursuant to §467 of the Real Property Tax Law, the percentage of the assessed valuation of real property which is exempt from taxation will be determined on the basis of annual income in accordance with the graduated schedule set forth below. "Annual income" refers to the income of the owner or the combined income of all of the owners for the income tax year immediately preceding the date that the application is filed. Where title of the property is vested in either a husband or wife, annual income is the combined income of the husband and wife. In computing net rental income or net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income. Such income shall include social security and retirement benefits, interest, dividends, total gains from sale or exchange of a capital asset in the same tax year, net rental income, salary or earnings, and net income from self-employment but shall not include a return of capital, gifts or inheritances received during the twelve-month period and medical and prescription drug expenses that are not reimbursed or paid by insurance. Veteran's disability compensations shall not be included in the calculation of income limits for the partial tax exemption contained in §467 of the Real Property Tax Law.

Effective January 2, 2018

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
Less than \$29,000	50%
\$29,000 but less than \$30,000	45%
\$30,000 but less than \$31,000	40%
\$31,000 but less than \$32,000	35%
\$32,000 but less than \$32,900	30%
\$32,900 but less than \$33,800	25%
\$33,800 but less than \$34,700	20%
\$34,700 but less than \$35,600	15%
\$35,600 but less than \$36,500	10%
\$36,500 but less than \$37,400	5%

- E. Ownership is limited to dwellings with three or fewer dwelling units or ownership of a single dwelling unit where title is vested in the owner in a dwelling containing four or more dwelling units and the dwelling unit is separately assessed to the individual owner or owners and to trailers or mobile homes which are separately assessed to the owner or owners of the property. Exemptions are not available to corporations, to persons leasing property or to an owner or owners of property with an interest less than a life estate or to cooperative ownership where title is held by a corporation.

§167-31 Application for exemption; late filing.

An application for exemption pursuant to this article must be made by the owner or all of the owners of the property on forms prepared by the Assessor's office, and the application must be filed in the Assessor's office on or before taxable status date.

- A. In the event the owner, or all of the owners, of property which has received an exemption pursuant to §467 of the Real Property Tax Law on the preceding assessment roll fail to file the application pursuant to §467 on or before the taxable status date, such owner or owners may file the application, executed as if such application had been filed before the taxable status date, with the Assessor at the Town of Ramapo on or before the date for the hearing of complaints.
- B. Any person who has been granted an exemption pursuant to this article on five consecutive completed assessment rolls shall not be subject to the application requirements set forth above and shall be automatically granted an exemption pursuant to this article on such subsequent assessment roll; provided, however, that when tax payment is made by such person, a sworn affidavit on forms prescribed by the state Board of Real Property services must be included with such payment which shall state that such person continues to be eligible for such exemption. If such affidavit is not included with the tax payment, the collecting officer shall proceed pursuant to §§ of the Real Property Tax Law.

§167-32 Amount of exemption.

Upon the determination by the Assessor that the requirements of this article have been met, the exemption shall be allowed in accordance with a graduated schedule, as provided for in §467 of the Real Property Tax Law, for property which so qualifies. The exemption does not apply to special ad valorem levies or special assessments.

§167-33 Burden of proof.

The burden of proof is upon the applicant to show eligibility pursuant to this article and the rules and regulations of the Assessor.

§167-34 Cooperative apartment property.

- A. Legislative intent. The Real Property Tax Law provides senior citizens owning "qualify real property" with a tax exemption. The scope of "qualifying residential real property"

did not include cooperative apartments owned by senior citizens. Section 467 of the Real Property Tax Law has been amended to permit towns, by adoption of a local law, to include cooperative housing within the meaning of “qualifying residential real property”.

- B. Eligible property. Pursuant to §467 of the Real Property tax Law, the percentage of cooperative shares owned by senior citizens in a cooperative apartment corporation shall be eligible to be included in “qualifying residential real property” for the purposes of determining eligibility for a senior citizen’s real property tax exemption.

§167-35 Penalties for offenses.

Any person convicted of making a willful or false statement in the application for exemption under this article shall be punished by a fine of not more than \$100 and shall be disqualified from further exemption for a period of five years.

§167-35.1 Effective date.

This article shall take effect immediately and shall apply to taxable status dates occurring on or after January 2, 2018.

DRAFT

Article V §§167-42 – 167-44

Article V Alternative Veterans Tax Exemption

[Adopted February 28, 2007 by Local Law No. 2 of 2007; amended in its entirety _____ 2018 by Local Law No. of 2018]

§167-42 Legislative intent and findings.

Section 458-a of the Real Property Tax Law was amended in 2015 to permit counties, cities, towns, villages and school districts to increase the maximum allowable exemption for war-time combat and disabled veterans. That amendment to the law would allow the Village of Montebello to increase the home value cap for the Village up to \$250,000. It is the intent of this article to accept the option that the state permits to increase the veteran's tax exemption to \$250,000.

§167-43 Increase in maximum exemption.

As authorized by Subparagraph (ii) of Paragraph (d) of Subdivision 2 of §458-a of the Real Property Tax Law, as added by Chapter 525 of the Laws of 1984 and amended by Chapter 477 of the Laws of 1996, and Chapter 256 of the Laws of 2005, the Village of Montebello is hereby increasing the maximum exemption allowable in Paragraphs (a), (b) and (c) of Subdivision 2 to \$75,000, \$50,000 and \$250,000, respectively.

§167-44 Effective date.

This local law shall take effect immediately and shall apply to taxable status dates occurring on or after January 2, 2018.

New Article VI §§167-45 - 167-47

Article VI Tax Exemption for Gold Star Parents

[Adopted _____, 2018 by Local Law No. _____ of 2018

§167-45 Legislative intent.

Pursuant to §458-a of the Real Property Tax Law, a Gold Star Parent is defined as a parent of a child who died in the line of duty while serving in the United States Armed Forces during a period of war. Section 458-a of the Real Property Tax Law permits a Village to adopt a local law to include a Gold Star Parent within the definition of a qualified owner to therefore be eligible for the alternative veterans exemption. The Village of Montebello wishes to adopt such local law.

§167-46 Inclusion of Gold Star Parent as qualified owner.

For the purposes of eligibility for an alternative veterans exemption authorized by §458-a of the Real Property Tax Law, a Gold Star Parent, as defined by §458-a of the Real Property Tax Law, is included within the definition of a qualified owner and to include property owned by a Gold Star Parent within the definition of “qualifying residential property,” provided that such property shall be the primary residence of the Gold Star Parent.

§167-47 Effective date.

This article shall take effect immediately and shall apply to taxable status dates occurring on or after January 2, 2018.

New Article VII §§167-48 - 167-57

Article VII Exemption for Cold War Veterans

[Adopted _____, 2018 by Local Law No. 18 - _____]

§167-48 Title.

This article shall be known as the “Real Property Tax Exemption for Cold War Veterans Act.”

§167-49 Findings.

- A. The State Legislature added a new §458-b to New York State Real Property Tax law to authorize a real property tax exemption for Cold War veterans which villages may opt into.
- B. The legislation is intended to provide Cold War veterans with a real property tax exemption similar to tax exemptions given to wartime veterans.
- C. Cold War veterans served in the United States Armed Forces during the time period from September 2, 1945, to December 20, 1991.
(replace with new Legislative intent and findings)

§167-50 Definitions.

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

ACTIVE DUTY

Full-time duty in the United States Armed Forces, other than active duty for training.

ARMED FORCES

A person, male or female, who served on active duty for a period of more than 365 days in the United States Armed Forces, during the time period from September 2, 1945, to December 26, 1991, was discharged or released therefrom under honorable conditions and has been awarded the Cold War recognition certificate as authorized under Public Law 105-85, the 1998 National Defense Authorization Act.

LATEST STATE EQUALIZATION RATE

The latest final state equalization rate or special equalization rate established by the State Board pursuant to Article 12 of the Real Property Tax Law. The State Board shall establish a special equalization rate if it finds that there has been a material change in the level of assessment since the establishment of the latest state equalization rate, but in no event shall such special equalization rate exceed 100. In the event that the state equalization rate exceeds 100, then the state equalization rate shall be 100 for the purposes of this article. Where a special equalization rate is established for purposes of this article, the Town of Ramapo Assessor is directed and authorized to recompute the Cold War veterans exemption on the assessment roll by applying such special equalization rate instead of the latest state equalization rate applied in the previous year

and to make the appropriate corrections on the assessment roll, notwithstanding the fact that such Assessor may receive the special equalization rate after the completion, verification and filing of such final assessment roll. In the event that the Assessor does not have custody of the roll when such re-computation is accomplished, the Assessor shall certify such re-computation to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the re-computed Cold War veterans exemption certified by the Assessor on such roll.

[Amended December 15, 2009 by Local Law No. 1-2010]

QUALIFIED OWNER

A Cold War veteran, the spouse of a Cold War veteran, or the un-remarried surviving spouse of a deceased Cold War veteran. Where property is owned by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also the un-remarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

QUALIFIED RESIDENTIAL REAL PROPERTY

Property owner by a qualified owner which is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not used exclusively for residential purposes, but is used for other purposes, such portion shall be subject to taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this article. Such property shall be the primary residence of the Cold War veteran or the un-remarried surviving spouse of a Cold War veteran; unless the Cold War veteran or un-remarried surviving spouse is absent from the property due to medical reasons or institutionalization for up to five years.

SERVICE-CONNECTED

With respect to disability or death, means that such disability was incurred or aggravated, or that the death resulted from a disability incurred or aggravated, in the line of duty on active military, naval or air service.

§167-51 Grant of exemption

As authorized by Real Property Tax Law §458-b, the Village of Montebello is hereby opting into the Cold War **veteran** partial real property tax exemption to the extent of 15% of the first \$80,000 of assessed value.

- A. Qualifying residential real property shall be exempt from taxation to the extent of 15% of the assessed value of such property; provided, however, that such exemption shall not exceed \$12,000 or the product of \$12,000 multiplied by the latest state equalization rate of the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less; and
- B. In addition to the exemption provided in this article, where the Cold War veteran received a compensation rating from the United States Veterans Affairs or from the United States Department of Defense because of a service-connected disability,

qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by 50% of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed \$40,000, or the product of \$40,000 multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less.

- C. In accordance with the provisions of RPTL §458-b and pursuant to Chapter 290 of the New York State Laws of 2017, it is intended that the Cold War exemption remain in effect indefinitely or until such time as it is revoked by Local Law or authorizing State legislation required modification.**

§167-52 Limitations.

If a Cold War veteran receives the exemption under §458 or 458-a of the New York State Real Property Tax Law, the Cold War Veteran shall not be eligible to receive the exemption under this article.

§167-53 Application for exemption.

Application for exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the State board subject to the terms set forth in Real Property Tax Law §458-b.

§167-54 Repeal.

This article may be repealed by the Village. Such repeal shall occur at least 90 days prior to the taxable status date of such Village.

§167-55 Applicability to property held in trust.

Notwithstanding any other provision of law to the contrary, the provisions of this article shall apply to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this article, were such person or persons the owner or owners of such real property.

§167-56 Applicability to property owned by cooperative apartment corporations.

A. For the purposes of this article, title to the portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by his or her share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

B. Provided that all other eligibility criteria of this article are met, that proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such real property owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this

article, and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

- C. Notwithstanding Subsection **B** of this section, a tenant-stock-holder who resides in a dwelling that is subject to the provisions of either Article **II**, **IV**, **V** or **XI** of the Private Housing Finance Law shall not be eligible for an exemption pursuant to this article.
- D. Notwithstanding Subsection **B** of this section, real property owned by a cooperative corporation may be exempt from taxation pursuant to this article by a municipality in which such property is located only if the governing body of such municipality, after public hearing, adopts a local law, ordinance or resolution providing therefor.

§167-57 Effective date.

This article shall take effect immediately and shall apply to taxable status dates occurring on or after January 2, 2018.

DRAFT

New Article VIII §§167-58 - 167-64

Article VIII Exemption for Volunteer Fire and Ambulance Companies

[Adopted 2018 by Local Law No. 18 -]

§167-58 Legislative intent.

The Real Property Tax Law has been amended by the addition of a new §466-a which permits a village to grant a partial tax exemption on real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse. Said partial exemption can be 10% of the assessed value of such property for all village special district purposes.

§167-59 Grant of exemption.

An exemption of 10% of assessed value of property owned by an eligible person as set forth below is hereby granted from taxation with respect to village and special district charges. In no event shall the exemption exceed \$3,000 multiplied by the latest state equalization rate for the Village.

§167-60 Eligibility.

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

- A. The applicant resides in the village which is served by such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such village provided that;
- B. The property is the primary residence of the applicant;
- 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 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 by this section; and
- D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five years. The applicant must submit proof of such certification together with the application for an exemption.

§167-61 Grant of lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 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 article for the remainder of his or her life as long as his or her primary residence is located within such village.

§167-62 Application.

Application for such exemption shall be filed with the Assessor on or before the taxable status date on a form as prescribed by the State Board of Real Property Services.

§167-63 No diminution of benefits.

No applicant who is a volunteer fire fighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of Article 4 of the Real Property Tax Law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

§167-64 Effective date.

This article shall take effect immediately and shall apply to taxable status dates occurring on or after January 2, 2018.