

**CHAPTER 85:
VOLUNTEER FIRE FIGHTERS AND AMBULANCE WORKERS EXEMPTIONS**

85.1 Purpose

The purpose of this chapter is to implement the authority granted to local taxing jurisdictions by Section 466-g, Real Property Tax Law, which provision authorizes local taxing jurisdictions to grant a real property tax exemption for residences owned by fire fighters and ambulance workers.

85.2 Exemption Granted

- A. Real property located in the Town of Camillus and owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in the Town of Camillus, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for town, part-town, special district or fire district purposes, exclusive of special assessments; provided however, that such exemption shall in no event exceed three thousand dollars (\$3000), multiplied by the latest state equalization rate for the assessing unit in which such real property is located.

- B. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service unless:
 - 1. The applicant resides in the Town of Camillus and the Town of Camillus is served by such fire company, fire department or ambulance service in which the applicant is an enrolled member;
 - 2. The property is the primary residence of the applicant;
 - 3. 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
 - 4. 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.

- C. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty 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 primary residence is located within the town of Camillus.

- D. Application for such exemption shall be filed with the Town Assessor on a form as prescribed by the State Board of Real Property Services.
- E. No applicant who is a volunteer firefighter 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 section shall suffer any diminution of such benefit because of the provisions of this section.

Historical notes:

Chapter created 12/05, LL#33-05