

LOCAL LAW NO. 2 of 2023
Town of Ossining

A Local Law known and cited as Amendments to Chapter 180 (“Taxation”) of the Town Code to Allow Real Property Tax Exemptions for Volunteer Emergency Service Workers

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

SECTION 1. Real Property Tax Law § 466-a authorizes local taxing jurisdictions to offer up to a ten percent reduction of the assessed value of primary residential real property to enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, provided the property owner satisfies the other requirements of State Law and the Town Code, which will result in a reduction of their real property tax obligation. The Town Board recognizes the value and sacrifice of these volunteer service members and desires to provide this real property tax benefit to those eligible property owners as permitted by State law.

SECTION 2. Chapter 180 (Taxation) of the Town Code is amended by adding a new Article XII (“Volunteer Firefighters and Ambulance Workers Property Tax Exemption”) pursuant to Real Property Tax Law section 466-a as follows:

Article XII. Volunteer Firefighters and Ambulance Workers Property Tax Exemption

Section 180-39 Grant of exemption

An exemption of ten percent 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 of Ossining (including unincorporated Town taxes and Town general taxes) as long as eligibility requirements are met.

Section 180-40 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 within the Town of Ossining’s territorial limits (including the unincorporated Town, the Village of Ossining and the portion of the Village of Briarcliff Manor located within the Town of Ossining) and the Town of Ossining (including the unincorporated Town, the Village of Ossining and the portion of the Village of Briarcliff Manor located within the Town of Ossining) is served by such incorporated volunteer fire company or fire department or 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 has at least two years of service as a certified member.

Section 180-41 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 Town Assessor, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Ossining must maintain written guidelines, available upon request, as to the requirements of an enrolled member relating to this exemption.

Section 180-42 Certification

In order for a volunteer firefighter or volunteer ambulance worker to be eligible for this exemption, the authority having jurisdiction over such volunteer firefighter or volunteer ambulance worker must annually file with the Town Assessor, prior to the applicable taxable status date, a list of 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 by each such enrolled member and such enrolled member's address of residence.

Section 180-43 No diminution of benefits

An applicant who is receiving any other 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 180-44 Grant of lifetime exemption

Any eligible enrolled member who accrues more than twenty years of active volunteer service (as certified by the authority having jurisdiction) 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 the Town of Ossining (including the unincorporated Town, the Village of Ossining and the portion of the Village of Briarcliff Manor located within the Town of Ossining).

Section 180-45 Un-remarried spouse of enrolled member killed in the line of duty

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, 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 five years and had been receiving the exemption at the time of his or her death.

Section 180-46 Un-remarried spouse of deceased enrolled member

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 twenty years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

SECTION 3. Validity. The invalidity of any provision of this Local Law shall not affect the validity of any other portion of this Local Law which can be given effect without such invalid provision.

SECTION 4. Effective Date. This Local Law shall take effect immediately upon filing in the office of the Secretary of State.

BY ORDER OF THE TOWN BOARD OF
THE TOWN OF OSSINING