

VILLAGE OF WARWICK
LOCAL LAW NO. __ OF THE YEAR 2024

A local law amending the Village Code of the Village of Warwick by repealing Article IIA entitled "Exemption for Volunteer Fire Fighters and Ambulance Workers" of Chapter 124 entitled "Taxation" and re-enacting the same in compliance with New York State Real Property Tax Law §466-A.

SECTION 1. PURPOSE

The purpose of this Local Law is to promote the public health, safety and welfare by repealing Village Code Article IIA entitled "Exemption for Volunteer Fire Fighters and Ambulance Workers" of Chapter 124 entitled "Taxation" and re-enacting the same in compliance with New York State Real Property Tax Law §466-A.

SECTION 2. MUNICIPAL HOME RULE LAW:

This law is adopted pursuant to the provisions of the Municipal Home Rule Law § 10(1)(ii)(a)(1) which grants local governments the authority to enact local laws regarding the public health, safety and welfare. To the extent the provisions of this Local Law are in conflict with State law, the Village Board hereby asserts its intention to supersede same pursuant to the Municipal Home Rule.

SECTION 3. AMENDMENT OF THE VILLAGE CODE:

Village of Warwick Village Code Article IIA, entitled "Exemption for Volunteer Fire Fighters and Ambulance Workers," of Chapter 124, entitled "Taxation," is hereby repealed and re-enacted to provide as follows:

"Article IIA. Exemption for Volunteer Fire Fighters and Ambulance Workers.

§ 124-7.1 Purpose.

The purpose of this article is to adopt the volunteer firefighters and volunteer ambulance workers real property tax exemption pursuant to §466-A of the Real Property Tax Law of the State of New York.

§ 124-7.2 Statutory authority.

This article is adopted pursuant to §466-A of the Real Property Tax Law of the State of New York to provide enrolled members of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, or such enrolled member and spouse, with a real property tax exemption to the extent of ten percent (10%) of the assessed value of such property for Village purposes, exclusive of special assessments.

§ 124-7.3 Exemption and Eligibility Requirements.

A. Subject to the conditions set forth in this article, a real property tax exemption is hereby granted to enrolled members of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, or such enrolled member and spouse, to the extent of ten percent (10%) of the assessed value of such property for Village purposes, exclusive of special assessments

B. For purposes of this article the term “enrolled member” shall mean an individual who the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service recognizes as an active participant in its activities, whether by logging a particular number of service hours annually, participating in training annually, or otherwise providing service to it.

C. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in the Village unless:

1. The applicant resides in the Village of Warwick;
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 article; and
4. The applicant has been an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service, for at least two (2) years prior to submitting an application for tax exemption and has obtained a certificate from such organization certifying to such membership.

§ 124-7.4 Grant of Lifetime Exemption

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service, shall be granted the ten percent exemption as authorized by §466-A of the New York State Real Property Tax Law for the remainder of his or her life as long as his or her primary residence is located within the Village of Warwick.

§ 124-7.5 Line of Duty Death Exemption

Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty may continue to receive the exemption, provided that:

1. Such un-remarried spouse is certified as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and
2. Such deceased volunteer had been an enrolled member for at least five (5) years; and
3. Such deceased volunteer had been receiving the exemption prior to his or her death.

§ 124-7.6 Deceased Members Exemption

Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers may continue to receive the exemption; provided, that:

1. Such un-remarried spouse is certified as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
2. Such deceased volunteer had been an enrolled member for at least twenty (20) years; and
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

§ 124-7.7 Application Procedure

A. Certification of enrollment and service with an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, shall be provided by an authorized member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service.

B. To obtain the real property tax exemption provided in this article, a volunteer firefighter or volunteer ambulance worker must annually file, on or before the applicable taxable status date, a copy of such certification and an application for the property tax exemption with the assessor responsible for preparing the assessment roll, on a form as prescribed by the New York State Commissioner of Taxation and Finance and acceptable to the Village of Warwick.

§ 124-7.8 No Diminution in Benefits

A volunteer firefighter or volunteer ambulance worker 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 4. SEVERABILITY

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

SECTION 5. EFFECTIVE DATE

This local law will take effect immediately upon filing in the Office of the Secretary of State in Albany.