CHAPTER 85:
VOLUNTEER FIRE FIGHTERS AND AMBULANCE WORKERS EXEMPTIONS

§ 85.1 Legislative Intent

It is the intent of the Town Board of the Town of Camillus to provide a real property tax exemption to qualifying volunteer firefighters and ambulance workers as set forth in Real Property Tax Law § 466-a.

§ 85.2 Authority

Real Property Tax Law § 466-a authorizes the Town Board to adopt a local aw providing a real property tax exemption of up to ten percent of the assessed value of real property owned by the qualifying volunteer firefights and ambulance workers.

§ 85.3 Grant of exemption

An exemption of 10% 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 Camillus as long as eligibility requirements are met.

§ 85.4 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 in the Town of Camillus and the Town of Camillus is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service or the volunteer firefighter or volunteer ambulance worker serves a neighboring city, village, town, county or school district.

D. 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

E. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Camillus, which is hereby established as three (3) years.

§ 85.5 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 assessor responsible for preparing the assessment roll for the Town of Camillus, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Camillus must maintain written

guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 85.6 Certification

The Town of Camillus Town Board must annually file with the Town Assessor, prior to the applicable taxable status date, a list of the 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 served by each such enrolled member and such enrolled member's address of residence.

§ 85.7 No diminution of benefits

An applicant 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."

§ 85.8 Grant of lifetime exemption

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the 10% 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 Camillus.

§ 85.9 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.

§ 85.10 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 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

Historical notes:

Chapter created 12/05, LL#33-05
Chapter repealed and replaced, LL#2-2023