

**VILLAGE OF BUCHANAN
LOCAL LAW INTRODUCTORY NO. OF THE YEAR 2022**

**A LOCAL LAW AMENDING CHAPTER 181 ENTITLED TAXATION TO THE CODE
OF THE VILLAGE OF BUCHANAN TO ADD AN EXEMPTION FOR MEMBERS OF
VOLUNTEER FIRE DEPARTMENTS AND AMBULANCE CORPS.**

Chapter 181- Article V

Exemption for Members of Volunteer Fire Department and Ambulance Corps

§ 181-33 Legislative Authority - Exemption granted.

Pursuant to § 466-d of the New York Real Property Tax Law, an exemption of 10% of the assessed value of residential property owned by an eligible person (or an eligible person and his/her spouse), as defined in § 181-34, is hereby granted with respect to Village taxes. This exemption shall not apply to special assessments.

§ 181-34 Eligibility.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company or fire department and any Volunteer Ambulance Corps only if:

- A. The member has been certified by the authority having jurisdiction or the Fire Chief of 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.
- B. The member resides in the Village of Buchanan.
- C. The property is located in the Village of Buchanan and is the primary residence of the member.
- D. The property is used exclusively for residential purposes; provided, however, that in the event that any portion of such property is not used exclusively for the member's residence but is used for other purposes, such portion shall not be exempt and the remaining portion only shall be entitled to the exemption provided by this article.
- E. (i) For volunteer firefighters, the area served by the volunteer fire company does not encompass any area served by a fire company having five or more professional firefighters.

- (ii) For volunteer ambulance workers, the area served by the volunteer ambulance company does not encompass any area served by an ambulance company having five or more professional ambulance workers.

§ 181-35 Permanent eligibility.

Any enrolled member of the Buchanan incorporated volunteer fire company or volunteer fire department or volunteer ambulance corps who accrues more than 20 years of active service and is so certified by the authority having jurisdiction or the Fire Chief shall be granted the 10% exemption as authorized by this article for the remainder of his/her life, as long as the other requirements of § 181-34 are met.

§ 181-36 Permanently disabled volunteer.

Any volunteer firefighter or volunteer ambulance worker who receives the exemption provided by this article who becomes permanently disabled due to the exercise of his or her duties as such firefighter or ambulance worker and who is therefore prevented from being certified as an active service member shall be entitled to the annual certification during the period of his or her disability.

§ 181-37 Application for exemption.

Application for the Volunteer Firefighter/Ambulance Worker exemption shall be filed with the assessor or other agency, department or office designated by the municipality offering such exemption on or before the taxable status date on a form as prescribed by the State of New York.

§181-38 When effective.

This Local Law shall take effect immediately upon filing with the office of the Secretary of State following either the last day to file a petition (March 1st) or its approval by the majority of qualified voters voting thereon at the General Village of Buchanan election to be held on March 15, 2022.