

March 6, 2006

Re: Firefighter/Ambulance Exemption

At the February 15, 2006 meeting of the Town Board, the following resolution was offered:

RESOLUTION #15-2006: A RESOLUTION PROVIDING A REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS PURSUANT TO REAL PROPERTY TAX LAW §466-f.

Councilman Kevin Connors recused himself from the vote as he will benefit from the exemption. The following resolution was introduced by Councilperson John Gain, who moved its adoption, and seconded by Councilperson Kara McElroy, to wit:

A RESOLUTION PROVIDING A REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS PURSUANT TO REAL PROPERTY TAX LAW §466-f.

BE IT RESOLVED that real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse shall be exempt from taxation to the extent of ten percent of the assessed value of such property for Town of Delaware purposes, exclusive of special assessments, provided however, that such exemption shall in no event exceed three thousand dollars multiplied by the latest state equalization rate for the Town of Delaware; and be it further

RESOLVED, that 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 Town of Delaware unless:

- (a) the applicant resides in the Town of Delaware, which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- (b) the property is the primary residence of the applicant;
- (c) 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 resolution; and
- (d) 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; and

BE IT FURTHER RESOLVED, that 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; and

BE IT FURTHER RESOLVED, that application for such exemption shall be filed with the Board of Assessors of the Town of Delaware on or before the taxable status date on a form as prescribed by the state board real property services.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, resulting as follows:

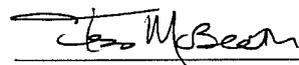
Supervisor James Scheutzow voting aye,
Councilman Kevin Connors abstaining,
Councilman Matthew Hofer voting aye,
Councilman John Gain voting aye,
Councilperson Kara McElroy voting aye.

The resolution was thereupon declared duly adopted, AYES-4, NAYS-0, ABSTENTION-1.

STATE OF NEW YORK)
) ss.:
COUNTY OF SULLIVAN)

I, TESS McBEATH, Town Clerk of the Town of Delaware, Sullivan County, do hereby certify that I have compared the foregoing copy of a resolution with the original thereof now on file in the Office of the Town of Delaware, 104 Main Street, Hortonville, New York, 12745, and that the same is a correct transcript therefrom and of the whole of said original.

WITNESS my hand and seal of said Town of Delaware this 6th day of March, 2006.



Tess McBeath
Town of Delaware Town Clerk