

**VILLAGE OF SKANEATELES  
LOCAL LAW #4 OF 2005**

**CREATION OF  
ARTICLE V OF CHAPTER 195  
OF THE VILLAGE CODE, ENTITLED  
“EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS”**

**Section 195-27 Purpose.**

The Board of Trustees of the Village of Skaneateles hereby enacts this Article to provide a partial real property tax exemption for the benefit of certain volunteer firefighters and volunteer ambulance workers.

**Section 195-28 Statutory Authority.**

New York State Real Property Tax Law Section 466-g authorizes the Village to adopt a partial real property tax exemption for real property owned by enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.

**Section 195-29 Exemption Authorized.**

A. Real property located in the Village of Skaneateles and owned by an enrolled member of an incorporated volunteer fire company, fire department and incorporated voluntary ambulance service, or such enrolled member and spouse residing in the Village of Skaneateles, shall be exempt from taxation to the extent of ten (10%) percent of the assessed value of such property for Village tax purposes, exclusive of special assessments; provided, however, that such exemption shall in no event exceed Three Thousand Dollars (\$3,000) multiplied by the latest state equalization rate applicable in the Village.

B. For purposes of this local law, the term “enrolled member” of an incorporated volunteer fire company or fire department shall mean a member of the fire company or fire department who qualified as an “active member in good standing” during the previous year, as certified in writing annually by the responsible officer of the incorporated volunteer fire company or fire department.

C. For purposes of this local law the term “enrolled member” of a voluntary ambulance service shall mean a volunteer member who qualified as an “active member in good standing” during the previous calendar year, as certified in writing annually by the responsible officer of the voluntary ambulance company.

### **Section 195-30 Conditions to Eligibility.**

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

1. The applicant for such exemption resides in the Village of Skaneateles, which is served by such incorporated volunteer fire company, fire department or incorporated voluntary ambulance company; and,

2. The property for which the exemption is claimed is the primary residence of the applicant; and,

3. The property for which the exemption is claimed is used exclusively as the applicant's residence, provided however, that in the event any portion of such property is not used exclusively as the applicant's residence, but is used for other purposes, such portion not used as residence shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided for herein; and,

4. The applicant has been certified in writing by the responsible officer of the incorporated volunteer fire company, fire department or voluntary ambulance company as having been an enrolled member of such incorporated volunteer fire company, fire department or voluntary ambulance company for at least five years prior to the date of application.

### **Section 195-31 Application Procedure.**

A. During the month of January, each incorporated volunteer fire company, fire department or incorporated voluntary ambulance company shall submit to the assessor of the Town of Skaneateles, and the clerk/treasurer of the Village of Skaneateles, a complete list of eligible enrolled members for the previous calendar year, with their respective dates of service and the assessor shall then review all applicants and certify those applicants who meet the necessary eligibility criteria for this exemption.

B. Applicants seeking exemption under this local law shall file an application form annually with the Town assessor and Village clerk/treasurer, on or before the annual taxable status date for the Village, on a form prescribed by the New York State Board of Equalization and Assessment or such other form as provided by the Village.

### **Section 195-32 Miscellaneous.**

A. Any eligible enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance company who accrues more than twenty years of active service as an eligible enrolled member, and is certified as such by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance company, shall be granted the ten (10%) percent exemption authorized herein for the remainder of his or her life for as long as his or her primary residence is located within the Village of Skaneateles.

B. No applicant who is a volunteer fire fighter or volunteer ambulance worker who, by reason of such status, is receiving any benefit under the provisions of Article Four of the Real Property Tax Law, on the effective date of this local law, shall suffer any diminution of such benefit because of the provisions of this local law.

**Section 195-33 Effective Date.**

This local law shall take effect immediately upon its filing with the Secretary of State, to be applied to any assessment roll prepared on the basis of the Village of Skaneateles taxable status date occurring on or after January 1, 2006.

Adopted December 27, 2005 by the Village Trustees.