

# Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County  City  Town  Village  
(Select one.)

of Candor

Local Law No. 1 of the year 20 24

A local law Volunteer Firefighters and Ambulance  
(Insert Title) Workers Property Tax Exemption Law

Be it enacted by the Town Board of the  
(Name of Legislative Body)

County  City  Town  Village  
(Select one.)

of Candor as follows:

Local Law no. 1 of the year 2024.

A Local Law to be known as :

Volunteer Firefighters and Ambulance Workers  
Property Tax Exemption Law

Be it enacted by the Town Board of the  
Town of Candor as follows :

(If additional space is needed, attach pages the same size as this sheet, and number each.)

LOCAL LAW ALLOWING PROPERTY TAX EXEMPTION FOR VOLUNTEER  
FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS PURSUANT TO SECTION  
466-a OF THE REAL PROPERTY TAX LAW

Section 1: 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 Candor as long as eligibility requirements are met.

Section 2: Eligibility Requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer 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 Candor and the Town of Candor is served by such incorporated volunteer fire company or fire department or incorporated volunteer ambulance service;
- E. 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
- F. The volunteer firefighter or volunteer ambulance worker meeting the minimum service requirement established by the Town of Candor, which is hereby established as 2 years or;
- G. Any volunteer firefighter or volunteer ambulance worker who has achieved over 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 Candor;
- H. 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 has been receiving the exemption at the time

Town of Candor	<b>Volunteer Firefighters and Ambulance Workers Property Tax Exemption Law</b> 2024-1	Version 1.0
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of his or her death, and the residence continues to be the primary residence of the surviving spouse;

- I. The un-remarried surviving spouse of a deceased, enrolled member killed in the line of duty, as certified by the authority having jurisdiction, shall continue to received the exemption provided for by this article as long as the deceased volunteer has been an enrolled member for at least two years, has been receiving the exemption at the time of his or her death, and the residence continues to be the primary residence of the surviving spouse.

Section 3: 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 on a form as prescribed by the New York State Commissions of Taxation and Finance. The Town of Candor must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

Section 4: Certification.

The respective Boards of the Volunteer Firefighters and Volunteer Ambulance Workers must annually file with the 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.

Section 5. 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.

Section 6. Effective Date

This Local Law shall take effect immediately upon filing with the Office of the Secretary of State of the State of New York, and shall apply to taxable status dates occurring on or after January 1, 2025.