

VILLAGE OF SUFFERN

Local Law No. 2 of 2023

**A LOCAL LAW LOCAL LAW RELATING TO REAL PROPERTY
TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS
IN THE VILLAGE OF SUFFERN**

BE IT ENACTED, by the Board of Trustees of the Village of Suffern as follows:

Section 1. Chapter 244, Article VI, of the Village Code hereby amended by deleting Chapter 244, Article VI (sections 244-38 to 244-43) in its entirety.

Section 2. A new Article VI of Chapter 244 of the Code of the Village of Suffern, entitled “Volunteer Firefighters Exemption,” is hereby enacted pursuant to Real Property Tax Law Section 466-a, to read as follows:

**Article VI
Volunteer Firefighters Exemption**

§ 244-38 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 Village of Suffern as long as eligibility requirements are met.

§ 244-39 Eligibility requirements. Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company or fire department provided that:

- A. The property is owned by the volunteer firefighter;
- B. The property is the primary residence of the volunteer firefighter;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter resides in the Village of Suffern and the Village of Suffern is served by such incorporated volunteer fire company or fire department;

- E. The volunteer firefighter is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company or fire department; and
- F. The volunteer firefighter meets the minimum service requirement established by the Village of Suffern, which is hereby established as two years.

§ 244-40 Application. A volunteer firefighter 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 Village of Suffern, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Suffern must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 244-41 Certification. The Board of Trustees 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 two years of service served by each such enrolled member and such enrolled member's address of residence.

§ 244-42 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.

§ 244-43. 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 Village of Suffern.

§ 244-44. 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.

§ 244-45. 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.

Section 3. If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

Section 4. This Local Law shall take effect immediately upon filing in the office of the Secretary of State.