



Village of Bemus Point

Local Law #3 of 2023

Village of Bemus Point

A LOCAL LAW ADOPTING THE VOLUNTEER FIREFIGHTER AND VOLUNTEER AMBULANCE WORKER EXEMPTION FOR VILLAGE REAL PROPERTY TAXES

BE IT ENACTED, by the Board of Trustees of the Village of Bemus Point, New York as follows:

Section 1. Purpose. Pursuant to New York State Real Property Tax Law, certain enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or spouses are eligible for a partial exemption for real property taxes. The Board of Trustees of the Village of Bemus Point, recognizing the important contributions of these volunteers, as well as the recruiting crisis currently affecting local departments, adopts the tax exemption as set out in Real Property Tax Law 466-a.

Section 2. Adoption of Exemption for Volunteer Firefighters and Ambulance Workers.

A) Real property owned by an enrolled, active member of the Bemus Point Volunteer Fire Department or such enrolled member and spouse meeting eligibility criteria as set out in Real Property Tax Law 466-a(2) residing in the Village of Bemus Point shall be exempt from taxation to the extent of ten (10) percent of the assessed value of such property for Village purposes, exclusive of special assessments, upon the enactment of this Local Law.

B) Such exemption shall be granted to certified active volunteer members who have at least two (2) years of continuous and ongoing service and are certified by the Fire Chief of the Bemus Point Volunteer Fire Department on such certification forms as promulgated by New York State and timely filed with the local assessor's office.

C) Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) 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 (10) percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within The Village of Bemus Point.

D) Where any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, is killed in the line of duty, the un-remarried spouse of the deceased member shall be granted the ten (10) percent exemption as authorized by this section pursuant to certification by the local department, provided that such deceased volunteer had been an enrolled member for at least five (5) years and such deceased volunteer had been receiving the exemption prior to his or her death.



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E) Where any volunteer eligible for the lifetime 10% exemption granted after twenty years of service should predecease a spouse, such un-remarried spouse of a deceased enrolled member is eligible to continue the exemption from real property taxation as authorized by local law pursuant to the certification of the local department, provided that such deceased volunteer had been receiving the exemption prior to his or her death.

Approval Date: 6/20/23

By: Jeffrey R. Molnar
Jeffrey R. Molnar, Mayor