ENDWELL FIRE DISTRICT

VOLUNTEER FIREFIGHTER PARTIAL REAL PROPERTY TAX EXEMPTION POLICY	
Number: 2024 - 46	**Adopted: March 27, 2024**

Policy for Real Property Tax Exemption within the Endwell Fire District

Purpose: To permit the partial property tax exemption for certified enrolled active members of O. L. Davis Fire Company, Endwell Fire Department & Endwell Fire District per the resolution approved by the Board of Fire Commissioners on December 20, 2023. To attract and retain volunteer firefighters for our community.

Scope: To ensure the criteria of Section 466-a of the Real Property Tax Law approved by Broome County and the Town of Union are followed.

Definitions:

Enrolled member - a person who has been approved for membership in the fire company.

Active members - an enrolled member who is a firefighter of a fire company or fire department in good standing, is qualified to respond to and extinguish fires or perform other fire department emergency services and has actively participated in such activities during the past year.

Qualified - A member authorized by the Chief of the Department and the Board of Fire Commissioners to perform firefighting duties.

Eligibility Requirements: (Begins on the date of the approved resolution)

- The enrolled active member must reside within the territory of the Endwell Fire District.
- The property must be the primary residence of the enrolled active member.
- The active member's name must be listed on the property deed
- The active member must serve at least two consecutive years in good standing
- The active member must maintain a minimum of 50 hours of a combination of Fire and/or Training hours per calendar year for the year prior to the application.
- Excuses for fire and/or training are prohibited except for line-of-duty injuries.
- An enrolled member who accrues more than twenty years of active service at the time of the approved resolution shall be granted a lifetime exemption for the remainder of their life if it is still their primary residence. The lifetime exemption begins at the date of the approved resolution by the Board of Fire Commissioners.

Other Granted Exemptions:

The granted exemption for the un-remarried spouse of an enrolled member of the fire department who is killed in the line of duty will continue upon the following conditions:

1. The un-remarried spouse is certified as the un-remarried spouse of the active member killed in the line of duty; and
2. The deceased enrolled member had been enrolled for at least two consecutive years of active service in good standing and;

3. The deceased member had been receiving the exemption prior to his or her death.
4. The un-remarried spouse is certified as the un-remarried spouse of the deceased enrolled member of the O.L. Davis Fire Company/Endwell Fire Department
5. The deceased member has been an enrolled active member for at least twenty years
6. The deceased member has been receiving the exemption prior to his or her death.

Application Process

1. The Endwell Fire District Secretary will maintain a database of qualified and potential qualified members, which will be reviewed annually in December.
2. The list of eligible persons must be certified annually by the Chief of the Fire Department and the Board of Fire Commissioners with signatures in January.
3. The certified list must be sent on District letterhead to the Town of Union's Assessors Office no later than January 31st of each year.
4. Applications for such exemption shall be filed with the Town of Union's Assessor Office before the taxable status date on the form prescribed by the New York State Commissioner of the Office of Real Property Tax Services.
5. The assessor of the city, village, or town shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this Local Law.