

**RESOLUTION OF THE WEST CORNERS FIRE DISTRICT
TO GRANT A TAX EXEMPTION TO ELIGIBLE VOLUNTEER
FIREFIGHTERS AS PROVIDED FOR BY REAL PROPERTY TAX LAW §466-a**

WHEREAS, § 466-a of the Real Property Tax Law authorizes the Fire District after a public hearing to grant a tax exemption to enrolled volunteer members of the West Corners Fire Department

WHEREAS the Fire District has conducted the public hearing required by the Statute and elicited public comment on said topic

WHEREAS the Board of Fire Commissioners has determined that the granting of the tax exemption will enhance recruitment and retention of volunteer firefighters in the Fire Department

NOW THEREFORE BE IT RESOLVED that an exemption be granted at 10% of the assessed value of the real property owned by an enrolled volunteer firefighter who meets the eligibility requirements established in this resolution;

BE IT FURTHER RESOLVED that the enrolled member of the West Corners Fire Department must meet the following requirements to be eligible for the tax exemption:

1. The enrolled member must reside in the territory served by the Fire District
2. The property must be the primary residence of the enrolled member
3. The property is used exclusively for residential purposes, provided however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section
4. The enrolled member has been certified by the Chief of the Fire Department to have served at least two (2) years of active service and such certification has been approved by the Board of Fire Commissioners

BE IT FURTHER RESOLVED that an enrolled member of the West Corners Fire Department who accrues more than twenty years of active service after the adoption of this resolution, and as certified by the Chief of the Fire Department shall be granted the ten (10) percent exemption as authorized by this resolution for the remainder of his or her life as long as the property for which the exemption is sought under this resolution is the primary residence of the enrolled member.

BE IT FURTHER RESOLVED that the exemption granted under this resolution shall continue for the un-remarried spouse of an enrolled member of the Fire Department who is killed in the line of duty upon the following conditions:

1. The un-remarried spouse is certified by the Chief of the Fire Department as the un-remarried spouse of the volunteer firefighter killed in the line of duty; and
2. The deceased volunteer firefighter had been an enrolled member for at least five years; and
3. The deceased volunteer firefighter had been receiving the exemption prior to his or her death.

BE IT FURTHER RESOLVED that the exemption granted under this Resolution shall continue for the un-remarried spouse of a deceased member of the West Corners Fire Department under the following conditions:

1. The un-remarried spouse is certified by the Chief of the Fire Department as the un-remarried spouse of the deceased enrolled member of the West Corners Fire Department
2. The deceased volunteer firefighter has been an enrolled member for at least twenty years

3. The deceased volunteer firefighter has been receiving the exemption prior to his or her death.

BE IT FURTHER RESOLVED that any exemption granted under this Resolution shall be filed with the Town of Union on the forms designated by the Town; and

BE IT FURTHER RESOLVED that the Secretary of the Fire District is directed to provide the Town of Union with a copy of this Resolution; and

BE IT FURTHER RESOLVED that this resolution shall be governed by and applied in accordance with Real Property Tax Law §466-a.

BE IT FURTHER RESOLVED THIS RESOLUTION shall be effective as of the date of its adoption.

The adoption of the foregoing resolution was duly put to a vote and upon roll call, the vote was as follows:

Chairman	Charles Loveland	AYE
Commissioner	Daniel Griffith	AYE
Commissioner	Matthew Schroedel	AYE
Commissioner	John Davis	AYE
Commissioner	Michael Heide	AYE

The resolution was thereupon declared duly adopted.

Dated: July 19, 2023
Endicott, New York