

**COUNTY OF WARREN  
LOCAL LAW NO. 5 OF 2023**

**A LOCAL LAW CREATING A PARTIAL REAL PROPERTY TAX EXEMPTION FOR  
VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO NEW  
YORK STATE REAL PROPERTY TAX LAW §466-a**

BE IT ENACTED by the Warren County Board of Supervisors as follows:

Section 1. Legislative Intent. The Board of Supervisors recognizes the roles of volunteer firefighters and ambulance workers in securing the safety and well-being of the residents, visitors, and communities of Warren County. The Board of Supervisors hereby finds that it is in the best interests of the County of Warren to encourage volunteerism in and among the voluntary fire companies and ambulance companies located in Warren County. The New York State Legislature amended Section 466-a of the Real Property Tax Law, to authorize the County of Warren to grant a real property tax exemption to enrolled volunteer firefighters and volunteer ambulance workers within the County. To that end, by providing the following exemption it is the intent to so encourage our residents to engage in volunteerism with the various volunteer fire and volunteer ambulance companies.

Section 2. Partial County Real Property Tax Exemptions For Certain Volunteer Firefighters and Volunteer Ambulance Workers.

- (a) That real property owned by an individual who serves as an enrolled and active member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service in Warren County and resides in Warren County shall be exempt from Warren County real property taxation in an amount equal to ten percent (10%) of the total assessed value of such property for County purposes, exclusive of special assessments, upon satisfying the requirements set forth below in section 2(b).
  
- (b) That such exemption shall be granted only to an enrolled member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service who resides in Warren County when:
  - (i) The applicant resides in the city, town or village which is served by such incorporated volunteer fire company, volunteer fire department, or an incorporated volunteer ambulance service; and
  - (ii) the real property for which the partial exemption will apply serves as the primary residence of the applicant; and
  - (iii) the real property for which the partial exemption will apply 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 full taxation, and the remaining portion which is used exclusively for residential purposes by the applicant shall be entitled to the exemption provided by this section; and
  - (iv) the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service has certified that the applicant was an enrolled and active member of such incorporated voluntary fire company, volunteer fire department, or incorporated voluntary

ambulance service for a minimum of at least two (2) years prior to the date of certification, and that the applicant remains and is currently an enrolled and an active member.

### Section 3. Definitions

1. **Active Volunteer Firefighter:** The County adopts the definition set forth by section 215(1) of the General Municipal Law, which provides: “‘Active volunteer firefighter’ means a person who has been approved by the authorities in control of a duly organized volunteer fire company or a volunteer fire department as an active volunteer firefighter of such fire company or department and who is faithfully and actually performing service in the protection of life and property from fire and other emergency, accident or calamity in connection with which the services of such fire company or fire department are required.”
2. **Volunteer Ambulance Worker:** The County adopts the definition set forth by section 3(1) of the New York Volunteer Ambulance Workers Benefit Law, which provides: “‘Volunteer ambulance worker’ means an active volunteer member of an ambulance company as specified on a list regularly maintained by that company for the purpose of this chapter.”

Section 4. Partial Exemption for Twenty (20) Year Members. An enrolled member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service who accrues at least twenty years of active service as a volunteer firefighter or a volunteer ambulance worker, and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service, shall be granted the ten percent (10%) exemption authorized by this local law for the remainder of their life and as long as the member’s primary residence remains located within Warren County.

### Section 5. Partial Exemption for Un-Remarried Spouse of a Volunteer Firefighter or Volunteer Ambulance Worker.

- (a) The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive this real property partial tax exemption, as provided by this local law, for a primary residence located in Warren County, if:
  - (i) The un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service as the un-remarried spouse of a qualified, enrolled member of such incorporated volunteer fire company, volunteer fire department, or incorporated volunteer ambulance service who was killed in the line of duty; and
  - (ii) The deceased volunteer member was an enrolled and an active member of the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service for at least five years prior to the date of death; and
  - (iii) The deceased volunteer was certified and was receiving the partial exemption provided for by this local law upon the deceased volunteers primary residence, at the time of death.
- (c) The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker with at least twenty (20) years of active service may receive the real property partial tax exemption, as provided

by this local law, upon the death of a twenty-plus year volunteer member, for the rest of the un-remarried spouse's life, if:

- (i) The un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service as the un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service; and
- (ii) For at least twenty (20) years prior to the date of death of the deceased volunteer member, the deceased volunteer was an enrolled and active member of the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service; and
- (iii) The un-remarried spouse seeks to continue the partial tax exemption upon the same primary residence which was receiving the partial tax exemption, prior to the death of such twenty-plus year volunteer member.

Section 6. Application. Any application for the partial exemption set forth by this Local Law shall be filed with the assessor for the city, town or village in which the primary residence is located, on or before the taxable status date for the municipality, on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.

Section 7. Effective date. This Local Law shall take effect immediately after it is filed with the New York State Secretary of State as provided in section 27 of the Municipal Home Rule Law.