

**LOCAL LAW #1-2023 (FIREFIGHTER TAX EXEMPTION)
RESOLUTION 73-2023**

On a motion of Council Miller, seconded by Council McIntyre the following resolution was
ADOPTED Aye 4 Lewis, McIntyre, Miller, Thompson

Nay 0

Absent 1 Farrell

RESOLVED The Portland Town Board adopts Local Law #1-2023 for Firefighter Tax Exemption.

**TOWN OF PORTLAND
LOCAL LAW NO. 1 FOR THE YEAR 2023**

**A LOCAL LAW ENACTING A PROPERTY TAX EXEMPTION FOR VOLUNTEER
FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-a OF THE
REAL PROPERTY TAX LAW**

Be it enacted by the Town Board of the Town of Portland, County of Chautauqua, and State of New York,
as follows:

SECTION 1. 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 Town of Portland as long as eligibility requirements are met.

SECTION 2. Eligibility requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

- A. The property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Portland and the Town of Portland is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and

- F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Portland, which is hereby established as two years, and is a member in good standing with the fire department or ambulance service.

SECTION 3. Application.

A volunteer firefighter or volunteer ambulance worker 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 Town of Portland, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Portland must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

SECTION 4. Certification.

The Board of Fire Commissioners of each Fire District or Chief of any independent volunteer fire department serving the Town of Portland 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 years of service served by each such enrolled member and such enrolled member's address of residence.

SECTION 5. 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.

SECTION 6. 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 Town of Portland.

SECTION 7. 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.

SECTION 8. 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 9. Severability.

If any part or provision of this Local Law shall be declared invalid, void, unconstitutional, unenforceable by a court of law, all unaffected provisions hereof shall survive such declaration and this Local Law shall remain in full force and effect as if the invalidated portion had not been enacted.

SECTION 10. Effective Date.

This Local Law shall take effect immediately upon filing with the Secretary of State of the State of New York.