

Chapter 181. Taxation

Article V

Volunteer Firefighters and Volunteer Ambulance Workers Tax Exemption

§ 181-30 Title

This article shall be known as the “Village of Groton Volunteer Firefighters and Volunteer Ambulance Workers Tax Exemption”

§ 181-31 Purpose and intent.

It is the intent of the Board of Trustees of the Village of Groton, County of Tompkins to provide a real property tax exemption to qualifying volunteer Firefighters and Ambulance workers as set forth in Real Property Tax Law §466-a.

Real Property Tax Law §466-a authorizes the Village Board of Trustees to adopt a local law providing a real property tax exemption of up to ten percent of the assessed value of real property owned by qualifying volunteer Firefighters and Ambulance workers.

Grant of Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers the Board of Trustees of the Village of Groton, County of Tompkins hereby provides a real property tax exemption of ten percent (10%) of the assessed value of real property for individuals that meet the following qualifications:

- A. Any enrolled member who has been certified by the Groton Fire Department as an enrolled member of the Groton Fire Department or Groton Volunteer Ambulance Service and has a minimum of two (2) years of service and the individual resides in the Village of Groton, and the property receiving the benefit is the primary residence of, and owned by, the individual and is given exclusively for residential purposes and any portion of the property not used for residential purposes shall be subject to taxation.
- B. Any member of the Groton Fire Department or Groton Volunteer Ambulance Service who has achieved over 20 years of accumulated service shall be considered a life member and the aforementioned exemption will continue for the remainder of their life so long as the property serves as their primary residence.
- C. Any un-remarried surviving spouse of an individual who has been certified by the Groton Fire Department as an enrolled member of the Groton Fire Department or Groton Volunteer Ambulance Service, who was killed in the line of duty upon being certified by the authority having jurisdiction of said, fire department or ambulance service that the individual is eligible for the exemption, and the individual has accumulated five (5) years of service provided that the un-remarried surviving spouse continues to own the primary residence within the Village of Groton.
- D. Any un-remarried surviving spouse of an individual who has been certified by the Groton Fire Department as an enrolled member of the Groton Fire Department or Groton Volunteer Ambulance service, who passed away and had accumulated twenty (20) years of service provided that the un-remarried surviving spouse continues to own the primary residence within the Village of Groton.

Ineligibility

No such tax exemption shall be granted until a member of the Groton Fire Department or Groton Volunteer Ambulance Service has been certified by the authority having jurisdiction of said fire department or ambulance service of having achieved a minimum of two (2) years of service.

Severability

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgement shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

§ 181-32 Application for exemption.

Application for exemptions shall be made in accordance with subsection 3 of § 458-a of the New York State Real Property Tax Law, and any applicant convicted of making any false statement in the application for such exemption shall, in accordance with said subsection 3 of § 458-a, be subject to the penalties prescribed in the New York State Penal Law.

§ 181-33 Penalties for offenses.

Any conviction of having made any willful false statement in the application for such exemption shall be punishable by a fine of not more than \$100 and shall disqualify the application or applicants from further exemption for a period of five years.

§ 181-34 Effective date

This local law shall be effective immediately upon filing with the Secretary of State and shall be applicable for the 2024 assessment rolls.