

A Local Law Amending the Code of the Village of Wesley Hills with Regard to the Exemption from Real Property Taxation for Volunteer Firefighters and Volunteer Ambulance Workers.

BE IT ENACTED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF WESLEY HILLS, as follows:

Section 1. § 200-31 of the Code of the Village of Wesley Hills is hereby amended to read as follows:

§ 200-31. Exemption granted.

Real property owned by an eligible person as set forth in § 200-32 shall be exempt from Village taxation to the extent of 10% of the assessed value of such property, exclusive of special assessments, subject to the requirements set forth in this article.

Section 2. Subsection D of § 200-32 of the Code of the Village of Wesley Hills is hereby amended to read as follows:

D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company as an enrolled member of such incorporated volunteer fire company for at least two years or the applicant has been certified by the authority having jurisdiction for the incorporated volunteer ambulance service as an enrolled member of such incorporated volunteer ambulance service for at least two years. The applicant must submit proof of such certification together with the application for such exemption.

Section 3. Article VI of Chapter 200 of the Code of the Village of Wesley Hills is hereby amended to add a new § 200-34 to read as follows:

§ 200-34. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty.

The property tax exemption authorized by this article and granted to an enrolled member of an incorporated volunteer fire company or an incorporated volunteer ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty, provided that:

A. Such un-remarried spouse is certified by the authority having jurisdiction for such incorporated volunteer fire company or incorporated volunteer ambulance service as an un-remarried spouse of such enrolled member who was killed in the line of duty; and

- B. Such deceased volunteer had been an enrolled member for at least five years; and
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

Section 4. Article VI of Chapter 200 of the Code of the Village of Wesley Hills is hereby amended to add a new § 200-35 to read as follows:

§ 200-35. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers not killed in the line of duty.

The property tax exemption authorized by this article and granted to an enrolled member of an incorporated volunteer fire company or an incorporated volunteer ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty, provided that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for such incorporated volunteer fire company or incorporated volunteer ambulance service as an un-remarried spouse of such enrolled member; and
- B. Such deceased volunteer had been an enrolled member for at least twenty years; and
- C. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

Section 5. Article VI of Chapter 200 of the Code of the Village of Wesley Hills is hereby amended to add a new § 200-36 to read as follows:

§ 200-36. Application for exemption.

Application for exemption shall be filed in the Village Clerk's office on or before the taxable status date of the Village on a form as prescribed by New York State.

Section 6. The existing §§ 200-34 and 200-35 of the Code of the Village of Wesley Hills are hereby renumbered as §§ 200-37 and 200-38 respectively.

Section 7. This local law shall take effect immediately upon being filed with the Secretary of State.