

A regular meeting of the Village Board of Harrison, Westchester County New York was held at the Municipal Building, 1 Heineman Place, Harrison, NY, Westchester County, on Thursday, April 20, 2023 at 7:00 PM Eastern Standard Time. All members having received due notice of said meeting:

MEMBERS PRESENT:

Richard Dionisio Mayor

Elizabeth Brown.....)

Gina Evangelista.....).....Trustees

Fred Sciliano.....)

Lauren Leader.....)

ABSENT:

None

ALSO ATTENDING:

Andrea Rendo.....Deputy Village Attorney

Jonathan Kraut..... Village Attorney

Maureen MacKenzie.....Treasurer

April 20, 2023

V - - 2023- - 017

Local Law No. 1 of 2023

**Amending Chapter 35, entitled "Taxation" by adding
Article VII, entitled "Volunteer Worker Exemption"
to the Village Code of the Village of Harrison**

On motion of Trustee Evangelista, Trustee Sciliano the Public Hearing was open.

Article VII. Volunteer Worker Exemption

§ 35-48. Purpose.

The purpose of this Article is to provide a partial exemption from taxation to qualifying volunteer firefighters and ambulance workers, subject to the requirements set forth in this Article and as authorized by § 466-a of New York State Real Property Tax Law.

§35-49. Grant of exemption.

Residential real property owned by an enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service shall be exempt from taxation and assessments levied by the Village of Harrison to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, subject to the requirements set forth in this Article.

§35-50. Eligibility.

Such exemption shall not be granted unless:

- A. The applicant resides within the Village of Harrison;
- B. The property is the primary residence of the applicant;
- C. The property is used exclusively for residential purposes; provided, however, that if 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 Article; and
- D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member who has served such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least five (5) years. The applicant must submit such certification together with the tax exemption application.

§35-51. Grant of lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten percent (10%) exemption authorized by this Article for the remainder of his or her life, as long as his or her primary residence is located within the Village of Harrison.

§35-52.

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, fire department, or incorporated voluntary 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 the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of such enrolled member who was killed in the line of duty;
- B. Such deceased volunteer had been an enrolled member for at least five (5) years; and
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

§35-53.

Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. The property tax exemption authorized by this Article and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse, provided that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of such enrolled member;
- B. such deceased volunteer had been an enrolled member for at least twenty (20) 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.

§35-54. Application.

Application for such exemption shall be filed with the Assessor on or before the taxable status date of each year on a form as prescribed by New York State.

On motion of Trustee Evangelista, seconded by Trustee Brown, the Public Hearing was closed.

Roll Call Vote:

<u>MAYOR DIONISIO</u>	<u>VOTING</u>	<u>AYES</u>
<u>TRUSTEE LEADER</u>	<u>VOTING</u>	<u>AYES</u>
<u>TRUSTEE BROWN</u>	<u>VOTING</u>	<u>AYES</u>
<u>TRUSTEE SCILIANO</u>	<u>VOTING</u>	<u>AYES</u>
<u>TRUSTEE EVANGELISTA</u>	<u>VOTING</u>	<u>AYES</u>

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There being no further matters to come before the Board, the Meeting was, on motion duly made and seconded, declared closed 8:36 PM.

Respectfully submitted,

Jacqueline Greer
Town Clerk

