

Cheektowaga Central School District

Resolution Authorizing Partial Real Property Tax Exemption For Qualified Volunteer Firefighters and Volunteer Ambulance Service Workers

WHEREAS, on February 11, 2025, the Cheektowaga Central School District (the "School District") held a Public Hearing, to solicit input from the District community regarding a proposed resolution related to the partial real property tax exemption for School District taxation purposes for qualified volunteer firefighters and ambulance service workers who serve within the School District's geographic boundaries; and

WHEREAS, the School District desires to provide a partial real property tax exemption for qualified volunteer firefighters and ambulance service workers (and their spouses) for real property taxes imposed by the School District upon those workers' primary residences in accordance with the conditions set forth in NY Real Property Law Section 466-a.

NOW THEREFORE, BE IT RESOLVED, that an enrolled member of a volunteer fire company, volunteer fire department or incorporated voluntary ambulance service:

- A. provides such volunteer services within the School District's geographic boundaries; and
- B. has at least two years of volunteer service to the volunteer fire company, fire department or incorporated ambulance service within the School District's boundaries immediately preceding the date on which the Volunteer applies for this partial property tax exemption; and
- C. is the owner of the real property that serves as his/her primary residence.

shall be exempt from taxation and assessments levied by the School District, up to ten percent (10%) of the assessed value of such property, as determined by the Town Assessor, exclusive of special assessments, and subject to the requirements set forth in this Board of Education resolution; and

BE IT FURTHER RESOLVED, that for the purposes of this Resolution, "authority having jurisdiction" to certify enrolled members shall mean the incorporated volunteer fire company, volunteer fire department, or incorporated volunteer ambulance service which serves the School District and in which the applicant serves.

BE IT FURTHER RESOLVED, that such exemption shall not be granted unless:

- A. The real property for which the exemption is sought is used exclusively for the Volunteer's primary residence; provided, however that if any portion of such real property is not used exclusively for the Volunteer's primary residence, and, is used for another purpose(s), the portion of the real property used for a purpose other than the Volunteer's shall be subject to taxation without this exemption, and the portion utilized by the Volunteer as the primary residence shall be eligible for a pro-rated portion of the property tax exemption eligible under this Resolution; and
- B. The Volunteer 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 a period of at least two years immediately preceding the date of the Volunteer's application for this partial tax exemption; and

- C. The Volunteer has submitted in a timely manner such certification together with the tax exemption application to the local assessor.

BE IT FURTHER RESOLVED, that any Volunteer who accrues more than twenty (20) years of active service as a Volunteer at a volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service that provides such services within the District's geographic boundaries ("Volunteer with 20 years or more of 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 Resolution for the remainder of his or her life subject to applicable statutory requirements.; and

BE IT FURTHER RESOLVED, that the property tax exemption authorized by this Resolution and granted to a Volunteer shall, upon application, be continued to such deceased enrolled member's surviving spouse, if such the Volunteer is killed in the line of duty (Deceased Volunteer"), subject to the following conditions:

- A. The surviving spouse of the Deceased Volunteer shall forfeit the partial tax exemption described herein if he/she remarries after the death of the Deceased Volunteer;
- B. The Deceased Volunteer's spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as the spouse of the Deceased Volunteer;
- C. Such Deceased Volunteer had been a Volunteer for at least five (5) years; and
- D. Such Deceased Volunteer had been receiving the partial tax exemption described herein prior to his or her death; and

BE IT FURTHER RESOLVED, that the property tax exemption described herein and granted to a Volunteer with 20 or more years of service shall, upon application, be continued to such deceased enrolled member's spouse, subject to the following conditions:

- A. The surviving spouse of the Deceased Volunteer with 20 or more years of service shall forfeit the partial tax exemption described herein if he/she remarries after the death of the Deceased Volunteer with 20 or more years of service; and
- B. The Deceased Volunteer with 20 or more years of service's surviving spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as being the spouse of such a Volunteer with 20 or more years of service, and as being unmarried following the death of the Volunteer with 20 or more years of service; and
- C. Such Volunteer with 20 or more years of service had been a Volunteer for at least twenty (20) years; and

- D. Such Volunteer with 20 or more years of service and his/her spouse had been receiving the partial tax exemption described herein for such property prior to the death of such Volunteer with 20 or more years of Service.

BE IT FURTHER RESOLVED, that an application form for such a partial tax exemption and a certification provided by the appropriate authority having jurisdiction shall be filed with the Assessor for the Town on or before the taxable status date of each year or as otherwise required as prescribed by New York State, and

BE IT FURTHER RESOLVED, that no applicant who is a qualified Volunteer or the surviving spouse of a Deceased Volunteer, who by reason of such status is receiving any benefit under the provisions of Article 4 of the state Real Property Tax Law on the effective date of this Resolution, shall suffer any diminution of such benefit because of the provisions of this Resolution, and

BE IT FURTHER RESOLVED, that this Resolution shall take effect immediately.

Motion to adopt the Resolution made by CAL HARTE, seconded by LISA SEKUTERSKI voted upon and carried as follows:

Mrs. Renee Wilson	<u>X</u> Aye	_____ Nay
Mr. Edward Schaefer	_____ Aye	_____ Nay
Mrs. Yvonne Douglass	<u>X</u> Aye	_____ Nay
Mr. Caleb Harte	<u>X</u> Aye	_____ Nay
Mrs. Carol Kiripolsky	<u>X</u> Aye	_____ Nay
Mrs. Lisa Sekuterski	<u>X</u> Aye	_____ Nay
Mr. Derrick Warburton	_____ Aye	_____ Nay

Resolution duly adopted by the Board of Education on February 11, 2025.

[Signature]
District Clerk

2/12/25
Date