**RESOLUTION OF THE**

 **\_\_\_\_\_\_\_\_\_ FIRE DISTRICT BOARD OF FIRE COMMISSIONERS**

**\_\_\_\_\_\_\_\_\_ VILLAGE BOARD**

**\_\_\_\_\_\_\_\_\_ OR TOWN OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_]**

**PURSUANT TO REAL PROPERTY TAX LAW §466-A TO PROVIDE
TAX RELIEF TO UN-REMARRIED SPOUSES OF DECEASED VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS**

WHEREAS, the \_\_\_\_\_\_\_ town/village/fire district Board of the \_\_\_\_\_\_\_ Town of/Village of/Fire District, pursuant to Real Property Tax Law §466-a and the limitations included therein, has resolved to offer a tax exemption of up to 10% of the assessed value of certain property owned, or co-owned, in the village/fire protection district/fire district by qualifying volunteer firefighters or ambulance workers; and,

WHEREAS, the \_\_\_\_\_town/village/fire district Board may continue an annual exemption already being received by a volunteer firefighter or ambulance worker to the un-remarried spouse of the volunteer firefighter or ambulance worker if the volunteer becomes deceased in the line of duty, and the Annual Exemption Criteria for Un-Remarried Spouses set forth in **EXHIBIT A**,attached hereto, are met; and,

WHEREAS, the \_\_\_\_\_ town/village/fire district Board may continue a lifetime exemption already being received by a volunteer firefighter or ambulance worker to the un-remarried spouse of the volunteer firefighter or ambulance worker if the volunteer becomes deceased, and the Lifetime Exemption Criteria for Un-Remarried Spouses set forth in **EXHIBIT A**, attached hereto, are met; and,

WHEREAS, the \_\_\_\_\_\_\_ town/village/fire district Board requires, pursuant to Real Property Tax Law §466-a, that an un-remarried spouse of a deceased volunteer firefighter or ambulance worker must first be certified in accordance with the process for certification set forth in **EXHIBIT B**, attached hereto, before receiving such exemption.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED**, that the \_\_\_\_\_\_ town/village/fire district Board of the \_\_\_\_\_\_\_\_ Town of/Village of/Fire District hereby grants a continuation of a tax exemption of \_\_\_% [must be the same percentage offered annually to volunteers] of the assessed property value of property in the town/village/fire district owned, or co-owned, by the un-remarried spouse of a volunteer firefighter or ambulance worker that became deceased in the line of duty, provided that the exemption shall only apply to un-remarried spouses that meet the Annual Exemption Criteria for Un-Remarried Spouses as set forth in **EXHIBIT A**, and provided that the exemptions shall only apply to un-remarried spouses that are certified in accordance with the certification processes set forth in **EXHIBIT B**, and

**BE IT FURTHER RESOLVED AND ORDERED** that the \_\_\_\_\_\_ town/village/fire district Board of the \_\_\_\_\_\_\_\_ Town of/Village of/Fire District hereby grants a continuation of a tax exemption of 10% [must be the same percentage offered to lifetime volunteers] of the assessed property value of the property in the town/village/fire district owned, or co-owned, by the un-remarried spouse of a volunteer firefighter or ambulance worker at the time of the volunteer’s death, provided that the exemption shall only apply to un-remarried spouses that meet the Lifetime Exemption Criteria for Un-Remarried Spouses as set forth in **EXHIBIT A**, and provided that the exemptions shall only apply to un-remarried spouses that are certified in accordance with the certification processes set forth in **EXHIBIT B**, and

**BE IT FURTHER RESOLVED AND ORDERED** that the village clerk/town clerk/ fire district Secretary shall cause copy of this resolution is to be filed with the Town/Village/County Assessors [in a joint fire district, to the assessors of the applicable towns, counties, and villages]; and

**BE IT FURTHER RESOLVED AND ORDERED** that the village clerk/town clerk/ fire district Secretary shall cause copy of this resolution, along with the Certification Form For Annual Exemptions, to be distributed to every fire company, fire department, and voluntary ambulance service located within the village/town/fire district, and to any resident by request.

**EXHIBIT A**

**ANNUAL EXEMPTION CRITERIA FOR UN-REMARRIED SPOUSES**

Real Property Tax Law §466-a provides that an annual exemption already being offered to qualifying volunteer firefighters and ambulance workers under Real Property Tax Law §466-a may be continued for un-remarried spouses of volunteer firefighters and ambulance workers that become deceased in the line of duty if the criteria below, in accordance with the law, are met:

1. The deceased volunteer firefighter or ambulance worker was already receiving the annual exemption before death; and,
2. The deceased volunteer firefighter or ambulance worker was an enrolled member, for at least five years, of the fire company, fire department, or voluntary ambulance service that they were an active enrolled member of at the time of their death; and,
3. The deceased volunteer firefighter or ambulance worker was killed in the line of duty and is so certified by the authority having jurisdiction for the fire company, fire department, or voluntary ambulance service that the deceased volunteer was an active enrolled member of; and,
4. The un-remarried spouse of the volunteer firefighter or ambulance worker is certified as the un-remarried spouse of a previously active enrolled member of the fire company, fire department, or voluntary ambulance service before the volunteer’s death.

**LIFETIME EXEMPTION CRITERIA FOR UN-REMARRIED SPOUSES**

Real Property Tax Law §466-a provides that a lifetime exemption already being offered to qualifying volunteer firefighters and ambulance workers under Real Property Tax Law §466-a may be continued for un-remarried spouses of volunteer firefighters and ambulance workers that become deceased if the criteria below, in accordance with the law, are met:

1. The deceased volunteer firefighter or ambulance worker was already receiving the lifetime exemption for such property before death; and,
2. The deceased volunteer firefighter or ambulance worker was an enrolled member, for at least twenty years, of the fire company, fire department, or voluntary ambulance service that they were an active enrolled member of at the time of their death; and,
3. The un-remarried spouse of the volunteer firefighter or ambulance worker is certified as the un-remarried spouse of a previously active enrolled member of the fire company, fire department, or voluntary ambulance service before the volunteer’s death.

**EXHIBIT B**

**CERTIFICATION PROCESS**

Certifying an un-remarried spouse of a deceased member.

An un-remarried spouse of a volunteer firefighter or ambulance worker shall be certified as an un-remarried spouse of a previously enrolled member when such individual provides proof of their status as being un-remarried to the Chief Operational Officer and/or Secretary of the fire company, fire department, or voluntary ambulance service, and the Chief Operational Officer and/or Secretary provides proof in the form of a written letter, or certified list, signed by them, to the village/town/fire district.

Certifying a volunteer’s status as deceased in the line of duty

A volunteer shall be certified as deceased in the line of duty when the Chief Operating Officer and/or Secretary of the volunteer fire company, fire department, or voluntary ambulance service provides proof to the village/town/fire district in the form of a written letter, or certified list, signed by the Chief Operational Officer and/or Secretary of the corporation.

**CERTIFICATION FORM FOR EXEMPTIONS FOR UN-REMARRIED SPOUSES**

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, being the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of the \_\_\_\_\_\_\_\_\_\_\_\_\_\_[fire company/fire department/voluntary ambulance service] hereby certify to the village/town/fire district, pursuant to Real Property Tax Law §466-a, that the individuals listed below are un-remarried spouses of previously enrolled members of this \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [fire company/fire department/voluntary ambulance service].

Additionally, I hereby certify to the village/town/fire district, pursuant to Real Property Tax Law §466-a, that the individuals listed below are previously enrolled members of this \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [fire company/fire department/voluntary ambulance service] that became deceased in the line of duty and were, at the time of death, married to the individual listed above.

 . Secretary