

WHEREAS, the Board of Education of the Roxbury Central School District (the "District") finds and determines that attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing a number of communities in the District boundaries and that retaining effective emergency protection depends on the ability to train and retain volunteers; and,

WHEREAS, the Board of Education further finds and determines that it is essential for the District to provide real property tax exemptions as an incentive to attract new volunteers and help combat a persistent and alarming decline in the number of volunteers serving as active responders to fire and medical emergencies and unless recruits are found to replace retiring volunteers and seasoned members are encouraged to continue their volunteer service, the health and safety of citizens served by the volunteer firefighter and emergency medical personnel corps may be jeopardized; and,

WHEREAS, the Board of Education further finds and determines that real property tax exemptions are an appropriate way to recognize the personal sacrifices and dedication of these community-spirited men and women who unselfishly give their time and risk their safety to protect their neighbors without compensation; and,

WHEREAS, Section 466-a of the Real Property Tax Law authorizes New York State school districts to permit an exemption from real property tax for certain individuals after a public hearing ("Volunteer Firefighters and Ambulance Workers Exemption"); and

WHEREAS, the Board of Education of the Roxbury Central School District held a public hearing on Wednesday, December 13, 2023 on the Volunteer Firefighters and Ambulance Workers Exemption; and

WHEREAS, the Board of Education of the Roxbury Central School District has considered all available information regarding the Volunteer Firefighters and Ambulance Workers Exemption, including but not limited to testimony received at the public hearing.

NOW THEREFORE, the Board of Education of the Roxbury Central School District resolves as follows:

Section 1 Real Property Tax Exemption

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in the Roxbury Central School District shall receive an exemption of ten percent of the assessed value of such property for District purposes exclusive of special assessments.

Section 2 Qualifications

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service if:

- A. The applicant resides in the Roxbury Central School District and is a member of an incorporated fire company, fire department or an incorporated volunteer ambulance service which provides services within the District; and,
- B. The real property which is the subject of such exemption is the primary residence of the

- applicant; and,
- C. The real property is used exclusively for residential purposes. However, in the event any portion off 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 potion only shall be entitled to the exemption provided by this resolution; and,
 - D. The applicant has obtained and provided a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service indicating that the applicant has been an enrolled member with at least two years of service.

Section 3 Continuation of eligibility requirements

The applicant shall maintain continual eligibility for the exemption by being a continuously active member of the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service. An active member shall meet the requirements for active service as defined by their company department or corporation. Annual attestation by such company, district or corporation is required to maintain this exemption.

Section 4 Twenty year active members

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance serve who accrues more than twenty years of active service as defined in Sections 2 and 3 above shall receive an exemption of ten percent of the assessed value of such property for the life of the applicant as long as his or her primary residence is located within the Roxbury Central School District.

Section 5 Un-remarried surviving spouses of volunteers killed in the line of duty

For purposes of Roxbury Central School District real property taxes, qualifying residential real property of un-remarried spouses of volunteer firefighters or volunteer ambulance workers of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service killed in the line of duty shall continue an exemption or reinstate a pre-existing exemption upon proof of the following:

- A. Such un-married spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service 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 6 20 Years of Service - Un-Remarried Spouses

For purposes of Roxbury Central School District real property taxes, qualifying residential real property of un-remarried spouses of volunteer firefighters or volunteer ambulance workers shall continue an exemption or reinstate a pre-existing exemption of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service upon proof of the following:

- 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 a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and,
- B. Such deceased volunteer had been an enrolled member for at least twenty years; and, Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

Section 7 Procedures

- A. The School District Superintendent or the Superintendent's designee is hereby authorized and directed to transmit a copy of this Resolution to all town assessors within the Roxbury Central School District and to the Delaware County Department of Real Property Tax.

Section 8 Effective date

This Resolution shall take effect immediately.

The question of adoption of the foregoing Resolution was duly put to a vote, which resulted as follows:

Ayes: _____ Nays: _____ Abstentions: _____

The Resolution was thereupon declared adopted.

Dated: _____, 2023

School District Clerk
Roxbury Central School District