

**TOWN OF EATON
LOCAL LAW NO. 2 OF 2025**

**A LOCAL LAW AMENDING CHAPTER 170 OF THE TOWN OF EATON CODE TO
ENACT A PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND
AMBULANCE WORKERS PURSUANT TO REAL PROPERTY TAX LAW § 466-a**

Be it enacted by the Town of Eaton Town Board, as follows:

Section 1.

So that a new Article VI of Chapter 170 of the Town of Eaton Code, titled “Volunteer Firefighters and Ambulance Workers Exemption,” is hereby enacted pursuant to Real Property Tax Law Section 466-a, which shall read in its entirety as follows:

“§ 170-9 Legislative Intent.

It is the intent of the Town Board of the Town of Eaton to provide a real property tax exemption to qualifying volunteer firefighters and ambulance workers as set forth in Real Property Tax Law § 466-a.

§ 170-10 Authority.

Real Property Tax Law § 466-a authorizes the Town Board to adopt a local law providing a real property tax exemption of up to ten percent (10%) of the assessed value of real property owned by the qualifying volunteer firefighters and ambulance workers.

§ 170-11 Grant of exemption.

An exemption of ten percent (10%) of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Town of Eaton as long as eligibility requirements are met.

§ 170-12 Eligibility requirements.

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

- A. The property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;

D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Eaton and the Town of Eaton is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

E. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and

F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Eaton, which is hereby established as two (2) years.

§ 170-13 Application.

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Town of Eaton, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Eaton must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 170-14 Certification.

The Town of Eaton Town Board must annually file with the Town Assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

§ 170-15 No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this Article shall not have any of those benefits diminished because of this Article.

§ 170-16 Lifetime and un-remarried spouse exemptions.

- A. Any eligible enrolled member who accrues more than 20 years of active volunteer service, as certified by the authority having jurisdiction, shall be granted the ten percent (10%) exemption as authorized by this Article for the remainder of his or her life as long as his or her primary residence is located within the Town of Eaton.
- B. The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive the lifetime exemption, as long as the deceased volunteer had accrued at least 20 years of service and had been receiving the exemption at the time of his or her death.

- C. The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five (5) years and had been receiving the exemption at the time of his or her death.”

Section 2. Validity and Severability.

If any clause, sentence, paragraph, section, or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section, or part of this Local Law.

Section 3. Effective Date.

This Local Law shall take effect immediately upon filing in the office of the Secretary of State.