

## RESOLUTION TO AUTHORIZE EXEMPTION FOR PROPERTY TAX

Real Property Tax Law §466-a authorizes the Orchard Park Fire District to partially exempt up to 10% of the assessed value of the residence of a volunteer firefighter.

After a public hearing, the Orchard Park Fire District may adopt a Resolution authorizing the exemption.

The exemption is available only to members of the District who have been certified as being enrolled members for a minimum of two years.

An enrolled member who has accrued more than 20 years of active service may be granted an exemption for the remainder of their life as long as their primary residence is located within the Orchard Park Fire District.

The exemption may be continued or reinstated for the un-married spouse of a member killed in the line of duty who had been a member for a least five years and was receiving the exemption prior to death.

The exemption may be continued or reinstated for the un-married spouse of the member who accrued at least 20 years of active service and was receiving the exemption prior to death. The exemption may be granted only to applicants who reside in the Village or Town served by the Orchard Park Fire District.

The exemption is only available for the applicant's primary residence and only for property exclusively used for residential purposes.

The District shall compile a list of the eligible members and submit it to the local assessor by the taxable due date.

On the motion by Commissioner Benning and seconded by Commissioner Hanrahan the motion to authorize the exemption for property tax is hereby approved subject to a public hearing posted in the District's official newspaper scheduled for the next regular meeting of the Orchard Park Fire District on March 12, 2024 at 7:00 p.m. at 4222 South Taylor Road, Orchard Park, NY.