

**Stillwater Fire District**  
**Stillwater, New York**

Fire District Policy and Procedure

Policy Number: 3 of 2006

Policy Name: Real Property Tax Exemption

Date Issued: March 14, 2006

Effective: March 14, 2006

Revised: January 2011

Review Date: January 2012

(changes reference only those property owners who wish to participate)

**I. PURPOSE**

- A. The purpose of this policy is to define the procedure that must be followed to enable members of the Arvin Hart Fire Company to obtain a property tax exemption for being active members of the fire company.
- B. **NOTE:** Fire fighters are also eligible for an annual state income tax deduction subject to the regulations of the State Tax Department and filing the appropriate form. Fire fighters are not eligible to obtain both a local property tax exemption and the income tax deduction. It is suggested that if a member is eligible to take the income tax deduction it will be of greater value than the property tax benefit.

**II. POLICY**

- A. Members must reside in the Town or Village of Stillwater
  - 1) Exemptions apply only to Town taxes and County Taxes.
  - 2) Exemptions do not apply to Special Taxing Districts, special Assessments such as lighting districts or to School taxes.
- B. The property to which the exemption applies must be an owner occupied, primary residence with the applicant's name on the deed.
- C. The property or portion of property used for the exemption must be used exclusively as a residence.
- D. Members must have at least 5 years of continuous active service within the Arvin Hart Fire Company at the time the exemption is adopted by the Town Board.
- E. The Fire District must furnish certification by March 1<sup>st</sup> of each year to the Office of the Town Assessor.
- F. Each member who seeks an exemption must file an individual application to the Office of the Assessor prior to the taxable status date, **annually**.
- G. The residential property must be in the name of the active member of the fire department in order to qualify for the exemption. If the residence is in the name of both husband and wife and both are active members, they are entitled to 2 exemptions. If the property is in the name of a spouse who is not a member the exemption can not be applied for.
- H. To qualify for the exemption department members must remain active with no break in active service status.
- I. Active members shall be defined as a member of the fire company who has participated in at least 10% of all incidents to which the fire company was

dispatched and 10 training sessions within a 12 month period beginning January 1<sup>st</sup> and ending December 31<sup>st</sup> of the preceding year.

- J. Property owners who are members of both the fire department and rescue squad are entitled to only one exemption.
- K. If the property is used for purposes other than residential only the residential portion will be eligible for an exemption.

### III. PROCEDURE

- A. The Chief and or President shall furnish a list of eligible, active members to the Board of Fire Commissioners by the 2<sup>nd</sup> Monday in February of each year for those property owners who wish to participate.
- B. The Board of Fire Commissioners shall furnish a list of members with 5 or more years of service eligible for the property tax exemption who wish to participate, on the prescribed forms to the Town of Stillwater Assessor no later than March 1<sup>st</sup> of each year.
  - 1) The list of eligible members shall be preceded by a cover sheet which shall include the date of the assessment rolls, date the town and county taxes are due, the name Town the list is being submitted, the Fire Department's name, the signature of the Chief or Secretary and the date signed.
  - 2) The list of eligible members shall include last name, first name, mailing address, phone number and # of years of service.

By Order of Board of Fire Commissioners – Stillwater Fire District

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Chairman Board of Fire Commissioners