

## Real Property Tax Exemption for Volunteer Firefighters and Ambulance Corps Members.

A tax exemption of ten (10) per cent on the assessed value of real property in the Village of Schoharie owned by volunteer firefighters who are enrolled and active members of Niagara Engine Company # 6 and for ambulance workers who are members of the Schowright Ambulance Corps is available to individuals who meet the following eligibility requirements.

1. The applicant resides in the Village of Schoharie.
2. The property is the primary residence of the applicant.
3. The property is used exclusively for residential purposes; provided, however, that if any portion of the property is not used exclusively for the applicant's residence, but is used for other purposes, such portion will be subject to taxation and the remaining portion only shall be entitled to the exemption.
4. The applicant has been certified by the Village of Schoharie Board of Trustees as an enrolled and active member of Niagara Engine Company Number 6 or the Schowright Ambulance Corps. The applicant must submit proof of certification together with the application for exemption.
5. Grant of lifetime exemption. An enrolled and active firefighter who is a member of Niagara Engine Company Number 6 or a volunteer who is a member of the Schowright Ambulance Corps who accrues more than twenty (20) years of active service and is so certified by the Village of Schoharie Board of Trustees shall be granted the ten (10) per cent exemption for the remainder of his or her life as long as his or her primary residence is located within the Village of Schoharie.
6. An exemption or reinstatement of a ten (10) per cent real property exemption shall be granted to the un-remarried spouse of a volunteer firefighter who was a member of Niagara Engine Company Number 6 or a volunteer for the Schowright Ambulance Corps if such volunteer firefighter or ambulance corps worker was killed in the line of duty; provided that the un-remarried spouse is certified by the Village of Schoharie Board of Trustees as the un-remarried spouse of a volunteer firefighter who was a member of Niagara Engine Company Number 6 or a volunteer who was a member of the Schowright Ambulance Corps killed in the line of duty; that the deceased volunteer of either organization had been an active member of either organization for at least five years; and that the deceased volunteer of either organization had been receiving the exemption at the time of his or her death.
7. A lifetime exemption or reinstatement of a ten (10) per cent real property exemption shall be granted to the un-remarried spouse of a volunteer firefighter who was a member of Niagara Engine Company Number 6 or a volunteer for the Schowright Ambulance Corps; provided that the un-remarried spouse is certified by the Village of Schoharie Board of Trustees as an un-remarried spouse of a volunteer firefighter who was a member of Niagara Engine Company Number 6 or a volunteer with Schowright Ambulance Corps; and that the volunteer had been an active member of either organization for at least twenty (20) years; and that the deceased volunteer of either organization had been receiving the exemption for the property prior to his or her death.

Application: Application for the real property tax exemption must be filed with the Town of Schoharie Tax Assessor on or before the taxable status date of March 1 on a form prescribed by the New York State Board of Real Property Services. Please contact Erin Smith, the Town of Schoharie Assessor, at 300 Main Street in the Village of Schoharie or at (518) 295-6571 for more information.