

Chapter 160

TAXATION

ARTICLE I

Exemption for Volunteer Fire Fighters and Ambulance Workers

§ 160-2. Exemption granted; maximum amount.

§ 160-3. Application for exemption.

§ 160-4. No diminution of benefits.

§ 160-1. Statutory authority; definitions.

[HISTORY: Adopted by the Town Board of the Town of Westmoreland as indicated in article histories. Amendments noted where applicable.]

ARTICLE I

Exemption for Volunteer Fire Fighters and Ambulance Workers [Adopted 4-10-2006 by L.L. No. 1-2006]

§ 160-1. Statutory authority; definitions.

This article is adopted pursuant to the authority of Real Property Tax Law § 466-e (L. 2004, c. 341). All definitions, terms and conditions contained in that statute shall apply to this article.

§ 160-2. Exemption granted; maximum amount.

- A. 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 Town of Westmoreland shall be exempt from taxation to the extent of 10% of the assessed value of such property for Town, part Town or special district purposes, exclusive of special assessments; however, such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.
- B. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service unless:
 - (1) The applicant resides in the Town of Westmoreland;
 - (2) The property is the primary residence of the applicant;
 - (3) The property is used exclusively for residential purposes; provided, however, that in the event any portion of 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 portion only shall be entitled to the exemption provided by this section; and
 - (4) The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of

such incorporated volunteer fire company or fire department for at least five years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five years.

- C. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service shall be granted the ten-percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within the Town of Westmoreland.

§ 160-3. Application for exemption.

- A. Application for such exemption shall be filed with the Assessor of the Town of Westmoreland on or before the taxable status date on a form prescribed by the Commissioner of Taxation and Finance.
- B. A certification of service shall be filed with the application for exemption. The certification shall substantially conform with the following:

Certificate of Service

☐ five years

☐ twenty years

Town of Westmoreland: it is hereby certified that _____, is a member in good standing of the _____ and has been a member of said organization continuously since _____.

Signature/Office

Date

§ 160-4. No diminution of benefits.

No applicant who is a volunteer fire fighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of this article on the effective date of this article shall suffer any diminution of such benefit due to the receipt of a tax exemption provided pursuant to the provisions of this article.

Chapter 164

TOWING

§ 164-1. Purpose.

§ 164-3. Distance to be maintained from accidents.

§ 164-2. Definitions.

§ 164-4. Penalties for offenses.

[HISTORY: Adopted by the Town Board of the Town of Westmoreland 10-9-1989 by L.L. No. 6-1989. Amendments noted where applicable.]

GENERAL REFERENCES

Vehicles and traffic — See Ch. 170.

§ 164-1. Purpose.

The purpose of this chapter is to ensure safety, traffic control and the orderly use of the streets and highways within the Town of Westmoreland, particularly at the scene of motor vehicle accidents where there exists a tendency to have a congestion of vehicles because of emergency vehicles and tow trucks responding to the accident location.

§ 164-2. Definitions.

Unless otherwise expressly provided, the following words, for the purposes of this chapter, shall have the meanings herein indicated:

ACCIDENT — Any incident or occurrence in which one or more motor vehicles come in contact with each other or another object, thereby causing damage to a motor vehicle.

TOW TRUCK — A motor vehicle which is designed or equipped for carrying, lifting or moving another motor vehicle.

§ 164-3. Distance to be maintained from accidents.

From and after the passage of this chapter, it shall be unlawful for any person, firm or corporation to have any of their agents, servants or employees in tow truck wrecker service within the corporate limits of said Town to come within 1,000 feet of the scene of any accident involving any automobile or other vehicle within the corporate limits of said Town until the investigating police agency has had an opportunity to investigate said accident and have directed and authorized said tow truck to approach within said prohibitive distance and take charge of said disabled vehicle and to remove same from said scene.

§ 164-4. Penalties for offenses.

Any person, firm or corporation engaged in the wrecker or tow service violating this chapter shall, upon conviction, be subject to a fine not exceeding \$250 and/or imprisonment of up to 15 days, or both.