

**RESOLUTION AUTHORIZING PROPERTY TAX EXEMPTION TO
VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS**

WHEREAS, pursuant to Real Property Tax Law Section 466-a, the Board of Education of the Scotia-Glenville Central School District desires to offer a school tax exemption on the primary residence of eligible volunteer firefighters and ambulance workers residing within the school district and who have served a minimum of two (2) years; and

WHEREAS, a public hearing was held on this matter on February 12, 2024; and

THEREFORE, BE IT RESOLVED, the Board of Education hereby adopts the Property Tax Exemption for eligible volunteer firefighters and ambulance workers, permitting residential property exemptions of 10% for eligible volunteer firefighters and ambulance workers residing within the School District and who have served a minimum of two (2) years.

BE IT FURTHER RESOLVED, that pursuant to Real Property Tax Law Section 466-a, the Board of Education shall provide a lifetime property tax exemption of 10% on the primary residence of eligible volunteer firefighters and ambulance workers with twenty (20) years of service within the school district and who maintain their primary residence within the same school district; and

BE IT FURTHER RESOLVED, that the Board of Education shall provide a property tax exemption of 10% to eligible un-remarried spouses of deceased eligible volunteer firefighters and ambulance workers, subject to the requirements of Real Property Tax Law Section 466-a; and

BE IT FURTHER RESOLVED, that the Board of Education shall provide a property tax exemption of 10% to eligible un-remarried spouses of deceased eligible volunteer firefighters and ambulance workers who died in the line of duty, subject to the requirements of Real Property Tax Law Section 466-a; and

BE IT FURTHER RESOLVED, this local law shall be effective immediately, available to eligible volunteer firefighter and ambulance workers for the 2024-2025 school year and shall continue until rescinded or amended by resolution of the Board of Education.