



Incorporated 1872

VILLAGE OF CLAYTON

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VILLAGE OF CLAYTON LOCAL LAW NO. 2 of 2023

Exemptions for Volunteer Firefighters and Ambulance Workers on portion of Real Property Taxes

1. The Village Board of the Village of Clayton hereby adopts the exemption for Volunteer Firefighters and Ambulance Workers pursuant to the guidelines set forth in new RPTL § 466-a.
2. The 10% property tax exemption shall apply to property used exclusively for residential purposes by the firefighter and/or ambulance worker.
3. If a portion of property is used for non-residential purposes, or by another person for residential purposes, then the exemption shall apply only to that part of the structure used for residential purposes by the firefighter and /or ambulance worker.
4. The firefighter and /or ambulance worker shall meet a minimum service requirement of at least two (2) consecutive years before this exemption shall apply.
5. The Village of Clayton will opt-in on the lifetime exemption that becomes permanent to the volunteer firefighter/ambulance worker homeowner after 20 years of service so long as the residence remains the volunteer's primary residence.
6. The Village of Clayton will opt-in to extend this tax exemption for the lifetime of a surviving, un-remarried spouse of a deceased volunteer so long as they meet all eligibility requirements pursuant to RPTL §466-a;
7. The Mayor for the Village of Clayton, the Village Clerk, their respective agents and/or employees are hereby authorized to sign all documents and take all steps necessary to provide full force and effect of this Local Law.

This local law shall be effective immediately upon filing with the Secretary of State