

## **BOARD RESOLUTION FOR PARTIAL PROPERTY TAX EXEMPTION**

### **For Volunteer Firefighters and Volunteer Ambulance Workers**

**WHEREAS**, the Board of Education of the Gouverneur Central School District held a public hearing on December 8, 2025 at the Gouverneur Elementary School, Gouverneur, New York, on the Volunteer Firefighters and Ambulance Workers Exemption; and

**WHEREAS**, the Board previously adopted a resolution authorizing an exemption pursuant to Section 466-k of the Real Property Tax Law (“Volunteer Firefighters and Ambulance Workers Exemption”); and

**WHEREAS**, Real Property Tax Law Sections 466-a through 466-k were consolidated into 466-a and all taxing entities are required to adopt a new resolution in accordance with the consolidated and amended statute; and

**NOW THEREFORE**, the Board of Education of the Gouverneur Central School District resolves as follows:

Section 1. The real property Volunteer Firefighters and Ambulance Workers Exemption made available pursuant to the provisions of Section 466-a of the Real Property Tax Law of the State of New York, shall apply to qualifying individuals as follows:

- a. 2 Years of Service. For purposes of Gouverneur Central School District real property taxes, qualifying residential real property shall receive an exemption of ten percent of the assessed value of such property upon proof of the following:
  - i. Applicant timely files the appropriate exemption application with the applicable town assessor; and
  - ii. Applicant resides in the city, town, or village which is served by such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
  - iii. The property is the primary residence of the applicant; and
  - iv. The property is used exclusively for residential purposes (or a portion of the property is used for applicant’s residence as outlined in the statute); and
  - v. Applicant obtains a certification from the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service stating he/she is an enrolled member for at least 2 years.

Section 2. The real property Volunteer Firefighters and Ambulance Workers Exemption made available pursuant to the provisions of Section 466-a of the Real Property Tax Law of the State of New York, shall apply to qualifying un-remarried spouses of first responders as follows:

- a. For purposes of Gouverneur Central School District real property taxes, qualifying residential real property owners who are un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty shall receive a continuation or reinstatement of a pre-existing exemption as follows:
  - i. Applicant timely files the appropriate exemption application with the applicable town assessor; and
  - ii. Applicant obtains a certification from the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service stating he/she is an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and
  - iii. Such deceased volunteer had been an enrolled member for at least five years; and
  - iv. Such deceased volunteer had been receiving the exemption prior to his/her death.

Section 3. The real property Volunteer Firefighters and Ambulance Workers Exemption made available pursuant to the provisions of Section 466-a of the Real Property Tax Law of the State of New York, shall apply to qualifying un-remarried spouses of first responders as follows:

- a. For purposes of Gouverneur Central School District real property taxes, qualifying residential real property owners who are un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers shall receive a continuation or reinstatement of a pre-existing exemption as follows:
  - i. Applicant timely files the appropriate exemption application with the applicable town assessor; and
  - ii. Applicant obtains a certification from the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service stating he/she is an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
  - iii. Such deceased volunteer had been an enrolled member for at least twenty years; and
  - iv. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to his/her death.

Section 4. The School Business Official is hereby authorized and directed to transmit a copy of this Resolution to the applicable assessors within the Gouverneur Central School District and to the St. Lawrence County Department of Real Property Tax.

Section 5. The School Business Official is directed to prepare a procedure for certification pursuant to Real Property Tax Law Section 466-a and in a form approved by legal counsel.

Section 6. This Resolution shall take effect immediately.

The question of adoption of the foregoing Resolution was duly put to a vote, which resulted as follows:

Ayes: \_\_\_\_\_ Nays: \_\_\_\_\_ Abstentions: \_\_\_\_\_

The Resolution was thereupon declared [adopted/rejected].

Dated: \_\_\_\_\_

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Tatia Z. Kennedy, District Clerk  
Gouverneur Central School District