

BE IT RESOLVED, that the Town Board of the Town of Shelter Island hereby directs that a public hearing be held on February 23, 2026, at 6:00 p.m., or as soon thereafter, to hear any and all persons either for or against a local law entitled “A Local Law Amending Chapter 115 – Taxation – Article VI Exemption for Volunteer Firefighters and Ambulance Workers.”

Be it enacted by the Town Board of the Town of Shelter Island as follows:

This local law is adopted pursuant to the authority granted by Municipal Home Rule Law Section 10 (General Powers of Local Governments to Adopt and Amend Local Laws). If any section, provision or part of this local law shall be adjudged invalid or unconstitutional by a court of competent jurisdiction, then such adjudication shall not affect the validity of the local law as a whole or any section, provision or part thereof not so adjudged invalid or unconstitutional.

This local law shall take effect immediately upon filing with the Secretary of State.

Local Law No. __ of 2026

Article VI Exemption for Volunteer Firefighters and Ambulance Workers

§ 115-21 Exemption Granted.

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, or un-remarried spouse of a volunteer firefighter or volunteer ambulance worker as specified below, shall be exempt from taxation to the extent of 10% of the assessed value of such property for Town purposes, exclusive of special assessments.

§ 115-22 Criteria for exemption; application; effect on other benefits.

A. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service residing in the Town of Shelter Island unless:

- (1) The applicant resides in the Town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- (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 article; 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~~ two 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~~ two years.

B. Any enrolled member of an incorporated voluntary 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 Shelter Island.

C. The unremarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may continue the above exemption if:

- (1) Such unremarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire department or volunteer ambulance service as an unremarried spouse of a deceased enrolled member of such fire department or ambulance service; and
- (2) Such deceased volunteer had been an enrolled member for at least ~~five~~ two years; and
- (3) Such deceased volunteer and unremarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

D. The unremarried spouse of a volunteer firefighter or volunteer ambulance worker may continue the above exemption regardless of the cause of death of the deceased volunteer if:

- (1) Such unremarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire department or volunteer ambulance service as an unremarried spouse of a deceased enrolled member of such fire department or ambulance service; and
- (2) Such deceased volunteer had been an enrolled member for at least 20 years; and
- (3) Such deceased volunteer and unremarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

E. Incorporated volunteer fire companies, fire departments, and incorporated volunteer ambulance services shall file lists of its enrolled members eligible for the exemption provided by this article with the Shelter Island Assessor on or before the taxable status date on a form as prescribed by the State Board of Real Property Services.

F. No applicant who is a volunteer firefighter or volunteer ambulance worker who, by reason of such status, is receiving any benefit under the provisions of any other law on the effective date of this section, shall suffer any diminution of such benefit because of the provisions of this section.