

# LOCAL LAW No. 1 of 2023

## Town of Rensselaerville Local Law Providing Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers Pursuant to Real Property Tax Law Section 466-A

Be it enacted by the Town Board of the Town of Rensselaerville as follows:

### A. Title

This Local Law shall be entitled “Volunteer Firefighters and Ambulance Workers Exemption”.

### B. Effective Date

This Local Law shall take effect upon filing with the Secretary of State as provided by law.

### C. Legislative Intent

The Real Property Tax Law of the State of New York has been amended by the addition of Section 466-a, which permits a Town to grant a partial tax exemption on 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.

The Town Board of the Town of Rensselaerville recognizes the role of volunteer firefighters and ambulance workers in securing the safety and well-being of our communities. The Town Board hereby finds and determines that it is in the best social and economic interests of the Town of Rensselaerville to encourage volunteerism for said purposes. To that end, by providing the following exemption it is the intent of the Town Board of Rensselaerville to so encourage volunteerism for various fire and ambulance companies.

### D. Authority

This Local Law is adopted pursuant to the Real Property Tax Law Section 466-a that provides any Town, after a public hearing, may adopt a local law, ordinance or resolution providing for real property tax exemptions.

### E. Real Property Tax Exemption

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 Rensselaerville shall be exempt from taxation to the extent of up to ten percent (10%) of the assessed value of such property for Town purposes, exclusive of special assessments. There shall be no retroactive tax exemptions.

### F. Eligibility

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance services if:

- (a) The applicant resides in the Town of Rensselaerville and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service that provides services within the Town; and
- (b) the real property which is the subject of such exemption is the primary residence of the applicant; and
- (c) the real 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 Local Law; and
- (d) the applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department or incorporated voluntary ambulance service indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service for at least two (2) years.

Eligibility determinations shall be made by the chief of an incorporated volunteer fire company.

#### **G. Continuation of Eligibility**

The applicant shall maintain continual eligibility for the exemption by being a continuously active member of the incorporated volunteer fire company or fire department or incorporated voluntary ambulance service. An active member shall meet the requirements for active service as defined by each company, department or corporation. Annual attestation by such company, department or corporation is required to maintain this exemption.

#### **H. Grant of Lifetime Exemption for Twenty-Year Active Members**

Any enrolled member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service, as defined in Section G, and is so certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department or incorporated voluntary ambulance service, shall be granted the ten percent (10%) 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 Rensselaerville, and: (i) he or she was an active member at the time of adoption of this Local Law; and (ii) he or she had 20 years of uninterrupted service at the time of adoption of this Local Law.

**I. Un-remarried Surviving Spouses of Volunteers Killed in the Line of Duty**

An un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive the real property tax exemption provided by this Local Law if:

- (a) Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service who was killed in the line of duty; and
- (b) Such deceased volunteer had been an enrolled member for at least five (5) years; and
- (c) Such deceased volunteer had been receiving the exemption prior to his or her death.

**J. Un-remarried Surviving Spouses of Volunteers with at Least Twenty Years of Service**

An un-remarried spouse of a volunteer firefighter or volunteer ambulance worker with twenty years of service may receive the real property tax exemption provided by this Local Law if:

- (a) Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service; and
- (b) Such deceased volunteer had been an enrolled member for at least twenty (20) years; and
- (c) Such deceased volunteer had been receiving the exemption prior to his or her death.

**K. No Diminution of Current Benefits**

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 law on the effective date of this Local Law shall suffer any diminution or such benefit because of the provision of this Local Law.

**L. Application Process**

Applications for such exemption shall be filed with the assessor of the Town of Rensselaerville on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.

The assessor of the Town of Rensselaerville shall have the duty and responsibility of procuring and filing such certification prior to granting the exemption provided for by this Local Law.

**M. Effective Date of Exemptions**

The above-outlined exemption for eligible individuals that were an enrolled member of such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service for at least two (2) years shall become effective for the 2023 Tax Year.

The above-outlined exemption for eligible individuals that were an enrolled member of such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service for at twenty (20) years shall become effective for the 2024 Tax Year.

**N. Severability**

If any clause, sentence, paragraph, subdivision or part of this Local Law of the application thereof to any person, firm or corporation, or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.