

Local Law No \_\_\_\_\_ of the year 2023

Town of \_\_\_\_\_, County of \_\_\_\_\_

Title: Volunteer Firefighter and Volunteer Ambulance Workers Real Property Tax Exemption

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF \_\_\_\_\_, COUNTY OF \_\_\_\_\_ AS FOLLOWS:

SECTION \_\_ Legislative Intent

It is the intent of the town board of the Town of \_\_\_\_\_, County of \_\_\_\_\_ to provide a real property tax exemption to qualifying volunteer firefighters and ambulance workers as set forth in Real Property Tax Law § 466-a.

SECTION \_\_ Authority

Real Property Tax Law § 466-a authorizes the town board to adopt a local law providing a real property tax exemption of up to ten percent of the assessed value of real property owned by qualifying volunteer firefighters and ambulance workers.

SECTION \_\_\_\_ Grant of Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers

The Town Board of the Town of \_\_\_\_\_, County of \_\_\_\_\_ hereby provides a real property tax exemption of \_\_\_\_ [up to ten percent] of the assessed value of real property for individuals that meet the following qualifications:

- The individual is an enrolled and certified\* member of an incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of \_\_\_\_\_ and has a minimum of \_\_\_\_ [two to five] years of service; and
- The individual resides in the town and the property receiving the benefit is the primary residence of the individual and is used exclusively for residential purposes, and any portion of the property not used for residential purposes shall be subject to taxation.

SECTION \_\_\_\_ Grant of Lifetime Real Property Tax Exemption for Certain Volunteer Firefighters and Volunteer Ambulance Workers

The Town Board of the Town of \_\_\_\_\_, County of \_\_\_\_\_ hereby provides a lifetime real property tax exemption of \_\_\_\_ [up to ten percent] of the assessed value of real property for any individuals that have been certified by the authority having jurisdiction over an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as having accrued twenty or more years of active service, so long as their primary residence remains within the Town of \_\_\_\_\_.

SECTION \_\_\_\_ Severability

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted 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.

SECTION \_\_\_\_ Effective date

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

\*The town should determine the procedure for certification in conjunction with the authority having jurisdiction over the emergency provider via resolution – note that this procedure is not modifying the local law.