

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

~~County~~
~~City~~ of Taghkanic
~~Town~~
~~Village~~

Local Law No. 1 of the year 2025

A local law providing real property tax exemptions for volunteer firefighters and ambulance workers pursuant to §466-A and §466-L of the Real Property Tax Law

Be it enacted by the Town Board of the
(Name of Legislative Body)

~~County~~
~~City~~ of Taghkanic as follows:
~~Town~~
~~Village~~

SECTION 1. Legislative intent and purpose.

- a. The Town of Taghkanic finds and determines that attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing a number of communities in Columbia County and that maintaining effective emergency protection depends on the ability to train and retain volunteers.
- b. The Town of Taghkanic finds and determines that it is essential for the County and its municipalities to provide real property tax exemptions as an incentive to attract new volunteers and help combat a persistent and alarming decline in the number of volunteers serving as active responders to fire and medical emergencies and unless recruits are found to replace retiring volunteers and seasoned members are encouraged to continue their volunteer service, the health and safety of citizens served by the volunteer firefighter and emergency medical personnel corps may be jeopardized.
- c. The Town of Taghkanic further finds and determines that real property tax exemptions are an appropriate way to recognize the personal sacrifices and dedication of these community-spirited men and women who unselfishly give their time and risk their safety to protect their neighbors without compensation.

- d. The purpose of this Local Law is to adopt the real property tax exemptions provided for volunteer firefighters and emergency medical personnel in accordance with Section 466-a of the Real Property Tax Law and Section 466-l of the Real Property Tax Law to read as follows.

SECTION 2. Real Property Tax Exemption.

- a. 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 Taghkanic, who provides such volunteer services in the Town, shall be exempt from taxation to the extent of ten (10) percent of the assessed value of such property for Town of Taghkanic, exclusive of special assessments.
- b. Pursuant to RPTL §466-l, 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 Taghkanic, who provides such volunteer services to a neighboring city, village, town, county, or school district, shall be exempt from taxation to the extent of ten (10) percent of the assessed value of such property for Town of Taghkanic, exclusive of special assessments

SECTION 3. Qualifications.

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

- a. the applicant resides in the Town of Taghkanic and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the town or which provides service to a neighboring city, village, town, county, or school district.
- b. the real property which is the subject of such exemption is the primary residence of the applicant.
- 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.
- d. the applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two (2) 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 two (2) years.

SECTION 4. Continuation of eligibility requirements.

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

SECTION 5. Twenty year active members.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service, as defined in Section 3 hereof, 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 (10) 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 Taghkanic.

SECTION 6. 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 if:

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

SECTION 7. 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 (20) years of service may receive the real property tax exemption if:

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

SECTION 8. Application process.

1. Applications for such exemption shall be filed with the assessor of the city, village or town 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.
2. The assessor of the city, village or town shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this Local Law.

SECTION 9. 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 of such benefit because of the provisions of this Local Law.

SECTION 10. Effective Date.

This Local Law shall take effect immediately upon filing in the Office of the New York State.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2025 of the Town of Taghkanic was duly passed by the Town Board on February 10, 2025 in
(Name of Legislative Body)

accordance with the applicable provisions of law.

~~2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer.*)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County) (City) (Town) (Village) of _____ was duly passed by the _____ on _____, 20____, and was (approved)(not approved)(repassed after
(Name of Legislative Body)~~

~~disapproval) by the _____ and was deemed duly adopted on _____, 20____,
(Elective Chief Executive Officer*)~~

~~in accordance with the applicable provisions of law.~~

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County) (City) (Town) (Village) of _____ was duly passed by the _____ on _____, 20____, and was (approved)(not approved)(repassed after
(Name of Legislative Body)

disapproval) by the _____ on _____, 20____. Such local law was
(Elective Chief Executive Officer*)

submitted to the people by reason of a (mandatory) (permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____, 20____, in accordance with the applicable provisions of law.

~~4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____, 20____, and (approved)(not approved)(repassed after
(Name of Legislative Body)~~

~~disapproval) by the _____ on _____, 20____. Such local law was subject
(Elective Chief Executive Officer*)~~

~~to permissive referendum and no valid petition requesting such referendum was filed as of _____, 20____, in accordance with the applicable provisions of law.~~

*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairman of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____
of the City of _____ having been submitted to referendum pursuant to
the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of
a majority of the qualified electors of such city voting thereon at the (special)(general) election held on
_____, _____, became operative.

6. (County local law concerning adoption of Charter.)
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of
the County of _____ State of New York, having been submitted to the
electors at the General Election of November _____, 20____, pursuant to subdivisions 5 and 7 of section
33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified
electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county
considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that
the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in
the manner indicated in paragraph 1, above.

Cheryl Rogers, Town Clerk

(Seal)

Date: February __, 2025

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized
attorney of locality.)

STATE OF NEW YORK
COUNTY OF COLUMBIA

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper
proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature Andrew B. Howard

Title: Counsel _____

County _____
City of _____ Taghkanic _____
Town _____
Village _____

Date: February __, 2025