

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 Town Village
(Select one.)

of Hudson

Local Law No. 3 of the year 2024

A local law creating an updated real property tax exemption for real property owned by volunteer
(Insert Title)
firefighters and ambulance workers.

Be it enacted by the Common Council of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Hudson as follows:

(If additional space is needed, attach pages the same size as this sheet, and number each.)

Proposed
City of Hudson
Local Law No. 3 of the year 2024

A local law amending Chapter 275, Article III, Section 275-17 of the City of Hudson, New York to Create an Updated Real Property Tax Exemption for Real Property Owned by Volunteer Firefighters and Ambulance Workers Pursuant to the New York Real Property Tax Law Section 466-A.

BE IT ENACTED BY THE COMMON COUNCIL OF THE CITY OF HUDSON AS FOLLOWS:

SECTION 1. TITLE

This Local Law shall be known as the “City of Hudson Volunteer Firefighters and Ambulance Workers Tax Exemption Law,” a local law updating the exemption provisions of NY Real Property Tax Law Section 466-A.

SECTION 2. LEGISLATIVE FINDINGS AND INTENT

The Common Council of the City of Hudson finds that attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing a number of communities in the City of Hudson and that maintaining effective emergency protection depends on the ability to train and retain volunteers.

The Common Council finds and determines that it is essential for the City 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. Moreover, the Common Council finds and determines that 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.

The Common Council 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. 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 to read as follows.

SECTION 3. STATEMENT OF AUTHORITY

This local law is authorized by the Municipal Home Rule Law (Chapter 36-a of the Consolidated Laws of the State of New York) and Section 466-A of the New York State Real Property Tax Law.

SECTION 4. AMENDMENTS/REPEAL OF PRIOR LOCAL LAW

§ 275-17 – 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 City of Hudson, shall be exempt from taxation to the extent of ten (10) percent of the assessed value of such property for City purposes, exclusive of special assessments.

§ 275-17(a) – Qualifications.

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

1. The applicant resides in the City of Hudson which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service.
2. The real property which is the subject of such exemption is the primary residence of the applicant.
3. 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.
4. 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.

§ 275-17(b) – 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.

§ 275-17(c) – **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 4 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 City of Hudson.

§ 275-17(d) – **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.

§ 275-17(e) – **Application process.**

1. Applications for such exemption shall be filed with the assessor of the City of Hudson 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 of Hudson 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.

§ 275-17(e) – **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 5. SEVERALBILITY

The invalidity of any word, section, clause, paragraph, sentence, part or provision of this Local Law shall not affect the validity of any other part of this Local Law which can be given effect without such invalid part or parts.

SECTION 6. EFFECTIVE DATE

This Local Law shall take effect November 30, 2024, and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on and after January 1, 2025. This Local Law shall take effect immediately upon filing with the Secretary of 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. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, in accordance with the applicable provisions of law.

(Name of Legislative Body)

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. ³ _____ of 20²⁴ of the ~~(County)(City)(Town)(Village)~~ of Hudson was duly passed by the Common Council on March 19 20²⁴, and was (approved)~~(not approved)~~ ~~(repassed after disapproval)~~ by the Mayor and was deemed duly adopted on April 8 20²⁴, in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer)*

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 disapproval)~~ by the _____ on _____ 20____.

(Name of Legislative Body)

(Elective Chief Executive Officer)*

Such local law was 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 was (approved)(not approved) ~~(repassed after disapproval)~~ by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer)*

* 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 chairperson 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.)

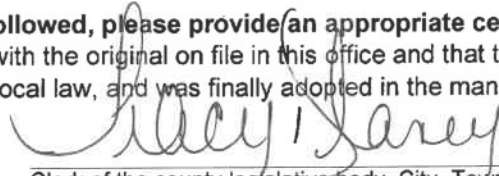
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, 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 2 above.



Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 4-9-2024

(Seal)