

TOWN OF HYDE PARK

LOCAL LAW NO. 2 OF THE YEAR 2024

**A LOCAL LAW AMENDING CHAPTER 100, ARTICLE V OF THE TOWN OF
HYDE PARK TOWN CODE, VOLUNTEER FIRE FIGHTERS AND AMBULANCE
WORKERS EXEMPTION**

BE IT ENACTED by the Town Board of the Town of Hyde Park, Hyde Park, New York as follows:

Part 1. Title

This Local Law shall be known as the “Local Law Amending Chapter 100, Article V of the Town of Hyde Park Town Code, Volunteer Fire Fighters and Ambulance Workers Exemption.”

Part 2. Enactment

This Local Law is adopted and enacted pursuant to the authority and power granted by § 10 of the Municipal Home Rule Law of the State of New York.

Part 3. Amendment of the Town Code

Article V, Chapter 100: “Volunteer Fire Fighters and Ambulance Workers Exemption” of the Town of Hyde Park Town Code is amended as follows (underlined indicates new language.):

Replace

§ 100-17 Exemption granted.

[Former Paragraph A is deleted and replaced entirely as follows:]

- A. In accordance with SS 466-a of New York State Real Property Tax Law, real property which is the primary residence of an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or an enrolled member and such member’s spouse, shall be entitled to an exemption from the Town of Hyde Park real property taxes, including ad valorem special district taxes, but exclusive of special assessments, to the extent of ten percent (10%) of the assessed value of such property upon satisfying the criteria set forth in this article.
- B. Eligibility. Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service residing in such Town provided that:
 1. the applicant resides in the Town 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 section; and

4. the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two years.

- C. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty 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 Town.
- D. Un-remarried spouses of volunteer fire fighters or volunteer ambulance workers killed in the line of duty shall be entitled to continue an exemption or reinstate a pre-existing exemption claimed under this Article by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:
 - 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 voluntary ambulance service who was killed in the line of duty; and
 - 2 such deceased volunteer had been an enrolled member for at least two years; and
 - 3 such deceased volunteer had been receiving the exemption prior to his or her death.
- E. Un-remarried spouses of deceased volunteer fire fighters or volunteer ambulance workers shall be entitled to continue an exemption or reinstate a pre-existing exemption to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:

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 a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
 2. such deceased volunteer had been an enrolled member for at least twenty years; and
 3. such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.
- F. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality, school district and/or fire district offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.
- G. 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 this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

Part 4. Severability

The invalidity of any part or provision of this Local Law shall not affect the validity of any other part of this Law, which can be given effect in the absence of the invalid part or provision.

Part 5. Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State.