

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.)

FILED
STATE RECORDS

of MARBLETOWN

MAR 08 2023

DEPARTMENT OF STATE

Local Law No. 3 of the year 20²³

A local law A LOCAL LAW PROVIDING A PARTIAL TAX EXEMPTION UPON REAL PROPERTY
(Insert Title)
BASED UPON THE OWNER'S VOLUNTEER MEMBERSHIP IN A TOWN OF
MARBLETOWN FIRE DEPARTMENT OR MARBLETOWN FIRST AID UNIT PURSUANT
TO SECTION 466-a OF THE REAL PROPERTY TAX LAW

Be it enacted by the TOWN BOARD of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of MARBLETOWN

as follows:

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



TOWN OF MARBLETOWN
INTRODUCTORY LOCAL LAW NO. 3 OF 2023

A LOCAL LAW PROVIDING FOR A PARTIAL TAX EXEMPTION UPON REAL PROPERTY
BASED UPON THE OWNER'S VOLUNTEER MEMBERSHIP
IN A TOWN OF MARBLETOWN FIRE DEPARTMENT OR MARBLETOWN FIRST AID UNIT
PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW

Be it enacted by the Town Board of the Town of Marbletown, County of Ulster, State of New York, as follows:

Section 1. Purpose.

This Local Law is enacted for the purpose of providing a partial tax exemption upon real property based upon the owner's membership in a Town of Marbletown Fire Department or Marbletown First Aid Unit, volunteer organizations, as permitted by Section 466-a of New York's Real Property Tax Law.

Section 2. Amendment.

The portion of the Town of Marbletown Code entitled **Chapter 172. TAXATION** shall be and hereby is amended by this Local Law as follows:

Add New Article VIII Entitled: "Volunteer Firefighter and Ambulance Worker Partial Tax Exemption" as follows:

§ 182-34 Legislative Intent.

The purpose of this article is to provide a partial exemption from taxation imposed by the Town of Marbletown upon real property situated within the Town of Marbletown owned by persons who voluntarily serve as members of a Town of Marbletown Fire Department or the Marbletown First Aid Unit under the parameters set forth herein, pursuant to the authority vested in the Town by § 466-a of the Real Property Tax Law of the State of New York.

§ 182-35 Partial Exemption Granted.

A. Real property owned by an enrolled volunteer member of a Town of Marbletown Fire Department or the Marbletown First Aid Unit or such enrolled member and spouse residing within the Town of Marbletown shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for Town purposes, exclusive of special assessments.

B. Such exemption shall not be granted to an enrolled member of a Town of Marbletown Fire Department or Marbletown First Aid Unit unless:

1. The applicant resides within the Town of Marbletown;
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 a Town of Marbletown Fire Department or Marbletown First Aid Unit as an enrolled member of said Department or First Aid Unit having served a minimum of two consecutive years of service. The Chief of the Department or First Aid Unit, or his/her designee, shall determine eligibility for the exemption established hereunder utilizing the official service records of each applicant.

§ 182-36 Lifetime Partial Exemption Eligibility.

Any enrolled member of a Town of Marbletown Fire Department or Marbletown First Aid Unit who accrues more than twenty years of active service and is so certified by the Town Board, 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 the Town of Marbletown.

§ 182-37 Line of Duty Death Partial Exemption Eligibility.

Un-remarried spouses of volunteer firefighters or rescue squad workers killed in the line of duty shall be entitled to continue the partial exemption granted hereunder; provided, however, that:

1. Such un-remarried spouse is certified by the Town of Marbletown as an un-remarried spouse of an enrolled member of the Town of Marbletown Fire Department or Marbletown First Aid Unit who was killed in the line of duty; and
2. such deceased volunteer had been an enrolled member for at least five years; and
3. such deceased volunteer had been receiving the exemption prior to his or her death.

§ 182-38 Deceased Member Partial Exemption Eligibility.

Un-remarried spouses of deceased volunteer firefighters or rescue squad workers shall be entitled to continue the partial exemption granted hereunder; provided, however, that:

1. Such un-remarried spouse is certified by the Town of Marbletown as an un-remarried spouse of an enrolled member of a Town of Marbletown Fire Department or Marbletown First Aid Unit who is deceased; 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 prior to his or her death.

§ 182-39 Application Procedure.

A volunteer firefighter or rescue squad worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Town of Marbletown, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Marbletown.

Section 3. Severability

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Town Board of the Town of Marbletown hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

Section 4. Repeal

All ordinances, local laws, and parts thereof inconsistent with this Local Law are hereby repealed.

Section 5. Authority

This Local Law is enacted pursuant to the Municipal Home Rule Law and Real Property Tax Law §466-a. This Local Law shall supersede the provisions of Village Law to the extent it is inconsistent with the same, and to the extent permitted by the New York State Constitution, the Municipal Home Rule Law, or any other applicable statute.

Section 6. Effective Date

This law shall become effective upon filing with the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.
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. 3 of 2023 of the (County)(City)(Town)(Village) of MARBLETOWN was duly passed by the TOWN BOARD on FEBRUARY 21 2023, in 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 on 20, and was (approved)(not approved) (repassed after disapproval) by the (Elective Chief Executive Officer*) and was deemed duly adopted on 20 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 on 20, and was (approved)(not approved) (repassed after disapproval) by the (Elective Chief Executive Officer*) on 20.

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 on 20, and was (approved)(not approved) (repassed after disapproval) by the (Elective Chief Executive Officer*) 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.

* 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 _____ above.

Leahen Moody

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

Date: *March 2, 2023*

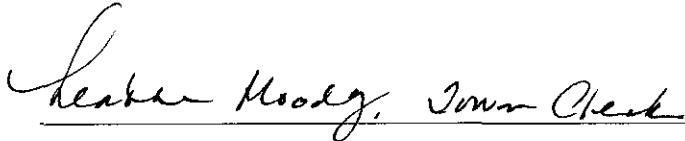
(Seal)

Effective Date of this Local Law

This Local Law shall be effective upon filing with the office of the Secretary of State, and the Town Clerk is directed to immediately file a copy of this Local Law with the New York State Secretary of State as required by law.

I hereby certify that the local law annexed hereto, designated as Local Law No. 3 of 2023 of the Town of Marbletown, was duly passed by the Town Board on February 21, 2023 in accordance with the applicable provisions of law.

I further certify that I have compared the preceding local law with the original on file in this office and 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 above.



(Seal)

Heather Moody, Town Clerk

Date: March 21, 2023

STATE OF NEW YORK

COUNTY OF ULSTER



TOWN OF MARBLETOWN

A regular meeting of the Town Board of the Town of Marbletown was convened in a public session of the Town Hall, 1925 Lucas Ave Cottekill, New York on February 7, 2023, at 6:00 o'clock P.M. local time. The meeting was called to order by Supervisor Rich Parete, and, upon roll being called, the following were:

PRESENT: Rich Parete, Ken Davenport, Don LaFera, and Daisy Foote

ABSENT: Tim Hunt

The following Resolution was offered by Councilwoman Foote and seconded by Councilman Davenport

RESOLUTION#30-2023; TO SET PUBLIC HEARING FOR LOCAL LAW NO. 2023 TO PROVIDE TAX EXEMPTION FOR VOLUNTEER FIREFIGHTER AND AMBULANCE PERSONEL

WHEREAS, New York State has implemented Real Property Tax Law §466 -a granting participating municipalities the authority to grant real property tax exemptions of up to 10% of property value for qualifying for volunteer fire and ambulance personnel, and

WHEREAS, the Town values its Volunteer Fire Fighters and Volunteer Emergency Medical Service workers and wishes to provide the opportunity to receive said partial exemption on their real property taxes, and

WHEREAS, the Town Board now has before it a proposed Local Law to implement such tax exemption, said draft local law is attached and on file with the Town Clerk; now, therefore, be it

RESOLVED that a public hearing be duly advertised for and held on February 21, 2023 at 6:00PM at the Rondout Municipal Center 1925 Lucas Avenue, Cottekill NY 12419 for the purpose of permitting the public to speak relative to said Local Law; and be it

FURTHER RESOLVED that the Town Clerk advertise for said Public Hearing in a manner consistent with the law.

The question of the adoption of the foregoing Resolution was duly put to a vote on roll call which resulted as follows:

Councilman Davenport	Voting <u>Aye</u>
Councilman Lafera	Voting <u>Aye</u>
Councilman Foote	Voting <u>Aye</u>
Councilman Hunt	Voting <u>Absent</u>
Supervisor Parete	Voting <u>Aye</u>

Resolution #30-2023 was thereupon adopted.

Heather Moody, Town Clerk/Tax Collector

Dated: February 7, 2023



TOWN OF MARBLETOWN

A regular meeting of the Town Board of the Town of Marbletown was convened in a public session of the Town Hall, 1925 Lucas Ave Cottekill, New York on February 21, 2023, at 6:00 o'clock P.M. local time. The meeting was called to order by Supervisor Rich Parete, and, upon roll being called, the following were:

PRESENT: Rich Parete, Ken Davenport, Don LaFera, Tim Hunt and Daisy Foote

ABSENT:

The following Resolution was offered by Councilwoman Foote and seconded by Councilman LaFera

RESOLUTION #37-2023; ADOPTING LOCAL LAW NO. 3, A LOCAL LAW PROVIDING FOR A PARTIAL TAX EXEMPTION UPON REAL PROPERTY BASED UPON THE OWNER'S VOLUNTEER MEMBERSHIP IN A TOWN OF MARBLETOWN FIRE DEPARTMENT OR MARBLETOWN FIRST AID UNIT PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW

WHEREAS, members of volunteer fire companies, fire departments and voluntary ambulance services provide invaluable services to the people of Marbletown, and

WHEREAS, these volunteers must undertake numerous hours of training to be certified and re-certified, on their own time and frequently at their own personal expense, and

WHEREAS, these volunteers discharge their duties, which are often dangerous and come at great personal sacrifice, without the expectation of personal recognition or reward, and

WHEREAS, a public hearing is required regarding Proposed Local Law No. of 2023, (A Local Law To Allow Enrolled Volunteer Firefighters And Volunteer Ambulance Workers To Be Eligible For A Real Property Tax Exemption Under Real Property Tax Law (RPTL) § 466-a); a public hearing was held on Tuesday, February 21, 2023, at 6:00 PM at the Rondout Municipal Center, 1925 Lucas Avenue, Cottekill New York 12419; now, therefore be it

RESOLVED, that Local Law No. 3 of 2023 is hereby adopted as follows:

The question of the adoption of the foregoing Resolution was duly put to a vote on roll call which resulted as follows:

Councilman Davenport	Voting <u>Aye</u>
Councilman Lafera	Voting <u>Aye</u>
Councilman Foote	Voting <u>Aye</u>
Councilman Hunt	Voting <u>Aye</u>

Supervisor Parete . Voting Aye
Resolution #37-2023 was thereupon adopted.
Heather Moody, Town Clerk/Tax Collector
Dated: February 21, 2023