

# 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 Town of Austerlitz

Local Law No. 2 of the year 20<sup>23</sup>

A local law Entitled Volunteer Firefighter and Volunteer Ambulance Workers Real Property  
(Insert Title)  
Tax Exemption

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

County  City  Town  Village  
(Select one:)

of Austerlitz as follows:

ARTICLE 1. Volunteer Firefighter and Volunteer Ambulance Workers Real Property Tax Exemption

SECTION 1. Legislative Intent and Purpose

In recognition of the public service and dedication of emergency responders, it is the intent of the Town Board of the Town of Austerlitz to provide for a new real property tax exemption to qualifying firefighters and ambulance workers as set forth in Real Property Tax Law § 466-a and to be codified in a new Article of Chapter 175, entitled, "Taxation," in the Town Code of the Town of Austerlitz.

The Town Board understands that attracting and retaining quality volunteer firefighters and emergency medical personnel is an important issue facing the Town of Austerlitz as well as many communities in the area and that maintaining effective emergency response depends on the volunteers for those positions.

The Town Board recognizes 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.

The provision of real property tax exemptions is one appropriate way to recognize the personal sacrifices and dedication of these community-minded men and women that serve the public on a volunteer basis.

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

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 2. 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 Town of Austerlitz shall be exempt from taxation to the extent of ten (10) percent of the assessed value of such property for Town purposes, 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 Austerlitz and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the Town,
- (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 Austerlitz.

#### **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 Town of Austerlitz 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 Town of Austerlitz 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.

### **ARTICLE II. Increasing Exemption Levels for Disabled Persons with Low Income**

#### **Section 1. Exemption Levels**

That portion of Town of Austerlitz Local Law No. 1 of 2007 as codified in section 175-7 of the Austerlitz Town Code is hereby amended and said section 175-7(A) and (B) shall be repealed and replaced in its entirety as follows:

175-7: To be eligible for the exemption authorized by such § 459-c and implemented by this article, the maximum income of such person shall not exceed \$34,000 to qualify for the 50% exemption. For the purposes of this exemption, income shall be measured after deducting medical expenses and prescription drug costs. Medical expenses and prescription drug costs associated with nonreconstructive cosmetic surgery shall not be deductible. Any such person having a higher income shall be eligible for a partial exemption in accordance with the following schedule:

<u>Annual Income Level</u>	<u>Percentage of Exemption</u>
Up to \$34,000	50%
\$34,000.01 - 34,999.99	45%
\$35,000.00 - 35,999.99	40%
\$36,000.00 - 36,999.99	35%
\$37,000.00 - 37,899.99	30%
\$37,900.00 - 38,799.99	25%
\$38,800.00 - 39,699.99	20%
\$39,700.00 - 40,599.99	15%
\$40,600.00 - 41,499.99	10%
\$41,500.00 - 42,399.99	5%

### **ARTICLE III. Increasing Exemption Levels for Senior Citizens**

#### **Section 1. Exemption Levels**

That portion of Town of Austerlitz Local Law No. 2 of 2007 as codified in section 175-10 of the Austerlitz Town Code is hereby amended and said section 175-10(A) and (B) shall be repealed and replaced in its entirety as follows:

175-7: To be eligible for the exemption authorized by such § 459-c and implemented by this article, the maximum income of such person shall not exceed \$34,000 to qualify for the 50% exemption. For the purposes of this exemption, income shall be measured after deducting medical expenses and prescription drug costs. Medical expenses and prescription drug costs associated with nonreconstructive cosmetic surgery shall not be deductible. Any such person having a higher income shall be eligible for a partial exemption in accordance with the following schedule:

<u>Annual Income Level</u>	<u>Percentage of Exemption</u>
Up to \$34,000	50%
\$34,000.01 - 34,999.99	45%

\$35,000.00 - 35,999.99	40%
\$36,000.00 - 36,999.99	35%
\$37,000.00 - 37,899.99	30%
\$37,900.00 - 38,799.99	25%
\$38,800.00 - 39,699.99	20%
\$39,700.00 - 40,599.99	15%
\$40,600.00 - 41,499.99	10%
\$41,500.00 - 42,399.99	5%

#### **ARTICLE IV. Repealer and Effective Date**

##### **Section 1. Repealer**

Any prior local law, or portion thereof, currently in existence which is inconsistent with the terms of this local law is hereby repealed.

##### **Section 2. Effective Date.**

This local law shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.

**END OF LAW**

(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. 2 of 2023 of the ~~(County)(City)(Town)(Village)~~ of Austerlitz was duly passed by the Town Board on October 19 2023, 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. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted *(Elective Chief Executive Officer\*)* 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 \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. *(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) *(Name of Legislative Body)* (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.

\* 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 <sup>1</sup> \_\_\_\_\_ above.

*Susan A. Hagg*

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

Date: 10/19/23

(Seal)