TOWN OF COLDEN

LOCAL LAW INTRO. 01-2023

LOCAL LAW NO. 01-2023

A LOCAL LAW TO AMEND LOCAL LAW 1-2003 KNOWN AS "CODES OF THE TOWN OF COLDEN," ADOPTED BY THE TOWN BOARD ON APRIL 13, 2023 BY AMENDING CHAPTER 95, TAXATION, TO PROVIDE THE PROVISIONS OF REAL PROPERTY TAX LAW §466-A, GRANTING A TAX EXEMPTION

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF COLDEN AS FOLLOWS:

SECTION 1. LEGISLATIVE INTENT.

It is the intent of this Local Law to amend Chapter 95, Taxation, to include the provisions of Real Property Tax Law §466-C in granting a tax exemption for volunteer firemen.

SECTION 2. AMENDMENTS.

Section 95-9 is amended to read as follows:

§ 95-9. Legislative Intent.

The purpose of this article is to provide a tax exemption on real property owned by members of volunteer companies as provided by real Property Tax Law §466-A.

Section 95-10 is amended to read as follows:

§ 95-10. Qualifications; lifetime exemption for long-term service.

In order to qualify for this exemption, the volunteer firemen must meet the following criteria:

A. The volunteer firemen must be an enrolled and certified member of an incorporated volunteer fire company that provides services within the Town of Colden and has a minimum of two (2) years of service.

B. The property receiving the benefit is located within the jurisdiction served by the incorporated fire department to which the volunteer belongs.

C. The volunteer fireman resides in the Town of Colden and the property receiving the benefit is the primary residence of the individual and is used exclusively for residential purposes, and any portion of the property not used for residential purposes shall be subject to taxation.

D. The applicant must be certified by the authority having jurisdiction for the volunteer fire company as an enrolled member of such company or service for at least two years. Said certification shall be in writing in the form of a letter from the current president of the volunteer fire company, on the stationary of the company which shall bear the seal of the fire company, and shall set forth the number of years the applicant has been a member of said company or service. Any applicant who has accrued more than twenty (20) years of active service and is so certified by the authority having jurisdiction for the volunteer fire company shall be granted an exemption of 10% for the remainder of his or her life or as long as his or her primary residence is located within the Town of Colden, Erie County.

Section 95-11 is amended to read as follows:

§ 95-11. Grant of Lifetime Real Property Tax Exemption for Un-remarried Spouses of Volunteer Firefighters Whose Spouses Qualify under Section 2 of this Law or Whose Spouses Die in the Line-of-Duty.

The Town of Colden hereby provides a real property tax exemption for life to the spouse of any volunteer firefighter who dies after accruing twenty (20) years of service or who dies in the line-of-duty pursuant to the policies contained in New York State RPTL §466-a (4). Provided, however, that the volunteer was already eligible for, and receiving, this benefit under this article as applicable.

Section 95-12 is amended to read as follows:

§ 95-12. Amount of exemption; renewal.

A. An applicant shall be exempt from taxation to the extent of 10% of the assessed valuation of such property for the Town, part-Town and special district, but not including special assessments. However, such exemption shall in no event exceed $3,000 multiplied by the latest state equalization rate for the assessment unit in which such property is located.

B. No benefits shall be provided without a certification of eligibility filed with the Town of Colden Assessor as part of the Certificate of Eligibility and application for benefits described herein, the applicant must provide a letter of certification which includes the exact date enrolled and current active status on the Volunteer Fire Department letterhead together with proof of residency.

C. Any volunteer having accrued the minimum years of service described in this Local Law as of the effective date of this law shall be eligible to apply for benefits described herein provided they meet all other eligibility requirements contained in this law.

SECTION 3. EFFECTIVE DATE.

This Local Law shall take effect in the next full tax year following filing with the Secretary of State.

DULY ADOPTED, this 13th day of April, 2023.

STATE OF NEW YORK
DEPARTMENT OF STATE
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KATHY HOCHUL
GOVERNOR

ROBERT J. RODRIGUEZ
SECRETARY OF STATE

TOWN OF COLDEN
MAY 18 2023
TOWN CLERK'S OFFICE

May 10, 2023

Christina M Kerlin
Colden Town Clerk
8812 State Road
PO Box 335
Colden NY 14033

RE: Town of Colden, Local Law 1 2023, filed on May 5 2023

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 473-2492

NEW YORK STATE | Department of State