

# 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 Forestburgh

Local Law No. 1 of the year 2024

A local law Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers  
(Insert Title)  
pursuant to Section 466-a of the Real Property Tax Law

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

County  City  Town  Village  
(Select one.)

of Forestburgh as follows:

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

(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. 1 of 2024 of the ~~(County)(City)(Town)(Village)~~ of Forestburgh was duly passed by the Forestburgh Town Board on February 1 2024, in accordance with the applicable *(Name of Legislative Body)* 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 \_\_\_\_\_ 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 *(Elective Chief Executive Officer\*)* 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.

*Jessica Collins* TOWN CLERK  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 2/1/2024

(Seal)



# Town of Forestburgh

## RESOLUTION 2024-01

### ADOPTING LOCAL LAW 1 OF 2024

Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law:

**Dated: February 1, 2024**

At a meeting of the Town Board of the Town of Forestburgh, Sullivan County, New York, held at the Town Hall, 332 King Road, Forestburgh, N.Y., on the 1<sup>st</sup> day of February, 2024, there were:

Supervisor Daniel S. Hogue, Jr.	Present
Councilmember Steven Budofsky	Present
Councilmember Karen Ellsweig	Present
Councilmember Vincent Galligan	Not Present
Councilmember Susan Parks-Landis	Present

Councilperson Ellsweig offered the following resolution and moved for its adoption:

**WHEREAS**, the Town Board of the Town of Forestburgh has determined that attracting and retaining quality volunteer firefighters and ambulance workers is a key component in providing for the safety and welfare of Town residents, but also presents a significant challenge throughout the Town and neighboring Towns.

The Town Board has also determined "that real property tax exemptions are an appropriate way to recognize the sacrifice and dedication of volunteer firefighters and ambulance workers and are an appropriate tool to help recruit and retain these volunteers.

Accordingly, it is the purpose of this Local Law to adopt the Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

**WHEREAS**, proposed local law 1 of 2024 was developed with the assistance of the Town's consultants and was distributed to and reviewed by the Town Board members;

**WHEREAS**, a duly noticed public hearing was held on February 1, 2024 (attached is the newspaper notice of the public hearing) and any public comments were carefully considered by the Town Board members;

**NOW THEREFORE BE IT RESOLVED** that the Town Board adopts the following as local law 1 of 2024:

The Town Board is the only involved agency for this Type II action under NYS Environmental Quality Review Act (SEQRA)—the adoption of a local law amending the Town Code; that the Town Board declares itself lead agency pursuant SEQRA for the required



environmental review of this action; and has determined that the law shall not have a significant adverse effect on the environment.

**BE IT FURTHER RESOLVED** that the Town Board hereby adopts Local Law No.1 of 2024, entitled "Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law." and directs that the Local Law be filed as required by NYS Municipal Home Rule Law.

This local law shall take effect immediately upon filing in the office of the Secretary of State.

On a motion by Councilperson Ellsweig, seconded by Councilperson Landis, the resolution was adopted on a roll call vote, the results which follow:

Supervisor Daniel S. Hogue, Jr.	Aye
Councilmember Steven Budofsky	Aye
Councilmember Karen Ellsweig	Aye
Councilmember Vincent Galligan	Not Present
Councilmember Susan Parks-Landis	Aye

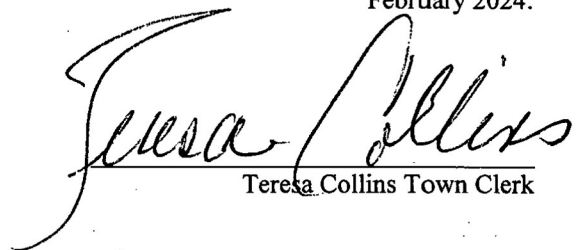
Adopted this 1st day of February 2024.

**By Order of the Forestburgh Town Board**  
**Teresa Collins, Town Clerk**

I, Teresa Collins, Town Clerk of the Town of Forestburgh, Sullivan County, New York, **DO HEREBY CERTIFY** that the foregoing local law was approved by the Town Board of the Town of Forestburgh on **February 1, 2024**, and that the foregoing is a true and correct transcript of the original local law and of the whole thereof and that said original local law is on file in the Town Clerk's office.

**I DO FURTHER CERTIFY** that each of the members of the Town Board had due notice of the said Town Board meeting.

**IN WITNESS WHEREOF**, I have hereunto set my hand and the seal of the Town of Forestburgh on this 1st day of February 2024.

  
Teresa Collins Town Clerk



# Town of Forestburgh

## Local Law No. 1 of the Year 2024.

A Local Law providing Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

Be It Enacted by the Town Board of the Town of Forestburgh adds to Chapter 153 "Taxation" of the Town of Forestburgh Code as follows:

### **SECTION 1: PURPOSE**

The Town Board has determined that attracting and retaining quality volunteer firefighters and ambulance workers is a key component in providing for the safety and welfare of Town residents, but also presents a significant challenge throughout the Town and neighboring Towns.

The Town Board has also determined "that real property tax exemptions are an appropriate way to recognize the sacrifice and dedication of volunteer firefighters and ambulance workers and are an appropriate tool to help recruit and retain these volunteers.

Accordingly, it is the purpose of this Local Law to adopt the Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

### **SECTION 2: REAL PROPERTY TAX EXEMPTION**

Real Property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service, or by such enrolled member and their spouse, shall be exempt for ten percent (10%) of the assessed value of their property for calculation of real property taxes for the Town of Forestburgh, exclusive of special assessments.

### **SECTION 3: ELIGIBILITY REQUIREMENTS**

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, provided that:

- A. The volunteer firefighter or ambulance worker resides in the Town of Forestburgh, and the Town of Forestburgh is served by such incorporated fire company, fire department or incorporated voluntary ambulance service; and
- B. The property is owned by the volunteer firefighter or ambulance worker, including property owned jointly with their spouse; and
- C. The property is the primary residence of the volunteer firefighter or ambulance worker; and
- D. 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 Local Law; and

- E. The volunteer firefighter or ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- F. The volunteer firefighter or ambulance worker meets the minimum service requirement established by the Town of Forestburgh for exemption from Town of Forestburgh real property taxes, which is hereby established as two (2) years of service.

#### **SECTION 4. LIFETIME EXEMPTION**

Any eligible enrolled member who accrues more than 20 years of active volunteer service, as certified by the authority having jurisdiction, shall be granted the ten percent (10%) exemption, as authorized by this Local Law, for the remainder of their life, as long as their primary residence is located within the Town of Forestburgh.

#### **SECTION 5: UN-REMARIED SURVIVING SPOUSE OF ENROLLED MEMBER KILLED IN THE LINE OF DUTY**

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive the ten percent (10%) exemption, as long as the deceased volunteer had been an enrolled member for at least five (5) years of service and had been receiving the exemption prior to their death.

#### **SECTION 6: UN-REMARIED SURVIVING SPOUSE OF ENROLLED MEMBER WITH LIFETIME EXEMPTION**

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, who had been receiving a lifetime exemption as a result of accruing over twenty (20) years of service is qualified to continue to receive the ten percent (10%) exemption as long as the deceased volunteer had been receiving the exemption prior to their death.

#### **SECTION 7: CERTIFICATION AND APPLICATION PROCESS**

- A. The volunteer firefighter and ambulance service organizations in the Town of Forestburgh are responsible for certifying which members, and un-remarried surviving spouses, are qualified for the ten percent (10) real property tax exemption.
- B. The volunteer firefighter and ambulance service organizations in the Town of Forestburgh must annually submit to the Town Assessor, by the last business day on or before January 31st, a list of members, and un-remarried surviving spouses, who they have certified as eligible to receive the real property tax exemption.
- C. The volunteer firefighter and ambulance service organizations in the Town of Forestburgh must annually provide to their members, and un-remarried surviving spouses, upon request, a certification of the member's or un-remarried spouse's eligibility for the real property tax exemption, to include the number of years of service, confirmation of enrollment as of the date of certification, or date of death, and the address of the residence.

### **SECTION 8: NO DIMINUTION OF BENEFITS**

No applicant who is a volunteer firefighter or ambulance worker who by reason of such status is receiving any benefit under the provisions of the law on the effective date of this Local Law shall suffer any diminution of such benefits because of the provisions of this Local Law.

### **SECTION 9: SEVERABILITY**

If any clause, sentence, phrase, paragraph, subdivision, section, rule or part of this ordinance shall be adjudged by any Court or Agency of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, phrase, paragraph, subdivision, section, rule or part thereof directly involved in the controversy in which such judgment shall have been rendered.

### **SECTION 10: EFFECTIVE DATE**

This Local Law will take effect upon filing with the Secretary of State and shall apply to taxable status dates occurring on or after such date.

LEGAL NOTICE  
TOWN OF FORESTBURGH  
NOTICE OF PUBLIC HEARING ON PROPOSED LOCAL LAW

Sullivan County D  
5 Lower Main St., P  
Callicoon, NY 127  
845-887-5200 Fax: 8

Affidavit of Pub

PLEASE TAKE NOTICE that there has been introduced before the Town Board of the Town of Forestburgh in the County of Sullivan and State of New York, introductory Local Law No. 1 of the Year 2024. The local law would provide Real Property Tax Exemption for volunteer Firefighters and Ambulance Workers pursuant to section 466-a of the real property tax law.

A copy of the said local law is on file with the Town Clerk the Town of Forestburgh, New York, where the same may be examined.

PLEASE TAKE FURTHER NOTICE that, pursuant to §21 of the Municipal Home Rule Law, a public hearing will be held on the aforesaid local law before the Town Board of the Town of Forestburgh at the Town Hall, 332 King Road, Forestburgh, New York, at 6:00 p.m. on February 1, 2024, at which time all interested persons will be heard.  
Dated: January 23, 2024

Teresa Collins, Town

State of New York

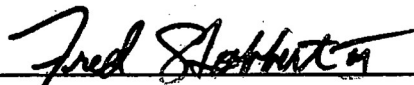
SS:

120062

County of Sullivan

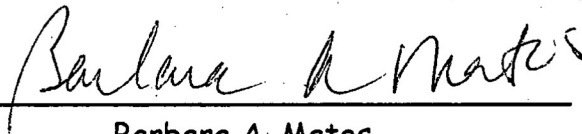
Legal Notice Ad

I, Fred W. Stabbert, III, being duly sworn, Depose and say: That I am the Publisher of Sullivan County Democrat, a twice weekly newspaper of general circulation published in Callicoon, County of Sullivan, State of New York; and that a notice, of which the annexed is a printed copy, was duly published in Sullivan County Democrat, 1/26/24



Fred W. Stabbert, III

Sworn to before me this 26<sup>TH</sup> day of January, 2024



Barbara A. Matos

Notary Public, State of New York

No. #01MA6172971

Qualified in Sullivan County

My commission expires on August 20, 2027

J  
t  
t  
y  
t  
i  
t  
e  
f  
y  
l  
s  
l  
-  
l  
:

**LEGAL NOTICE  
TOWN OF FORESTBURGH AND  
FORESTBURGH FIRE DISTRICT  
NOTICE OF JOINT PUBLIC HEARING ON  
PROPOSED LOCAL LAW**

**PLEASE TAKE NOTICE** that there has been introduced before the Town Board of the Town of Forestburgh and the Board of Fire Commissioners of the Forestburgh Fire District in the County of Sullivan and State of New York, introductory Local Law No. 1 of the year 2024. The local law would provide Real Property Tax Exemptions for volunteer Firefighters and Ambulance Workers pursuant to section 466-a of the real property tax law.

A copy of the said law is on file with the Town Clerk of the Town of Forestburgh, New York, where the same may be examined.

**PLEASE TAKE FURTHER NOTICE** that, pursuant to §20 of aforesaid local law before the Town Board of the Town of Forestburgh and the Board of Commissioners of the Forestburgh Fire District at the Town Hall, 332 King Road, Forestburgh, New York, at 5:00 p.m. on February 1, 2024, at which time all interested persons will be heard.  
Dated: January 29, 2024

Teresa Collins, Town Clerk