

COPY

**A LOCAL LAW TO PROVIDE REAL PROPERTY TAX EXEMPTIONS FOR
VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS**

BE IT ENACTED, by the Town Board of the Town of Johnstown, County of Fulton as follows:

SECTION 1. LEGISLATIVE INTENT.

Volunteer fire and ambulance members provide our communities with valuable emergency and lifesaving services. Members spend countless hours for the betterment of their services and their community. In addition, by volunteering these persons keep local property taxes at a heavily reduced rate compared to areas with paid members. The Town Board finds it appropriate to recognize these volunteers for the countless hours they spend on behalf of the community as well as to provide a benefit and incentive for future volunteer service. This exemption only applies to the Town portion of a property tax bill.

SECTION 2. AUTHORITY.

Pursuant to New York State Real Property Tax Section 466-a, the Town of Johnstown may offer a real property tax exemption for 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 said Town.

SECTION 3. ELIGIBILITY.

- a) The Exemption set forth in Section 4(a) of this Local Law shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service residing in the Town if:
- 1) the applicant resides in the Town of Johnstown and the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provides services within the Town of Johnstown;
 - 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;
 - 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 thereof; and

- 5) the applicant has served at least five (5) years with the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service.
- b) 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 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.
- c) Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty may continue an exemption or reinstate a pre-existing exemption claimed under these statutes 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 the deceased member has been certified as having been an enrolled member for at least five (5) years by the appropriate incorporated volunteer fire company, fire department or incorporated volunteer ambulance service;
 - 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.
- d) Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers may 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 (20) 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.
- e) Any exemption provided for pursuant to Section 3(c) and Section 3(d) of this Law shall terminate upon remarriage by the previously un-remarried spouse.

SECTION 4. EXEMPTION.

- a) 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 Johnstown who meet the eligibility requirements set forth in Section 3 of this Article shall be exempt from taxation of ten (10) percent of the assessed value of such property for Town purposes.
- b) If the volunteer has claimed a credit on their New York State income taxes pursuant to Tax Law §606(e-1), no exemption may be granted.

SECTION 5. APPLICATION FOR EXEMPTION.

- a) Application for exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the state board of real property tax services. The owners shall file the completed form in the Town Assessor's Office on or before the first appropriate taxable status date. Such property must be the primary residence of the volunteer or un-remarried spouse, as the case may be.
- b) The authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall annually certify a list of enrolled members who are in compliance with the enrollment period minimum to the Town Assessor's Office, on or before February 1st of each year. This certification must include:
 - 1) The name of the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service;
 - 2) Certification by the person authorized by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service to certify the list;
 - 3) The full names of all volunteers with at least five (5) years of service with such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;
 - 4) The full names of all volunteers with at least twenty (20) years of service with such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;
 - 5) The full names of all volunteers that have died in the line of duty with at least five (5) years of service with such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
 - 6) The full names of all volunteers that have died after having served at least twenty (20) years with such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.
- c) Any applicant or person filing company, department or service certification documentation that is convicted of willfully making any false statement in the application

or certification documentation for such exemption shall be subject to the penalties prescribed in the Penal Law.

SECTION 6. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section or part of this law of the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgement shall be rendered.

SECTION 7. EFFECTIVE DATE.

This Local Law shall take effect immediately upon filing with the Secretary of State, and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.