

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 Lumberland

Local Law No. 2 **of the year 20** 24

A local law to amend and replace Chapter 219 entitled "Taxation" Article IV entitled "Exemption for
(Insert Title)
Volunteer Firefighters and Ambulance Corps. Members" of the Town Code, which allows
the Town to authorize and set partial tax exemptions from real property taxes for enrolled
of incorporated volunteer fire co., fire dept. or incorporated volunteer ambulance services.

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

County City Town Village
(Select one.)

of Lumberland2 **as follows:**

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

Town of Lumberland

Local Law No. 2 of the year 2024

A local law to amend and replace Chapter 219 entitled “Taxation” Article IV entitled “Exemption for Volunteer Firefighters and Ambulance Corps. Members” of the Town Code, which allows the Town to authorize and set partial tax exemptions from real property taxes for enrolled members of incorporated volunteer fire company, fire department or incorporated volunteer ambulance service.

Be it enacted by the Town Board of the Town of Lumberland

1. The Town of Lumberland Town Code Chapter 219, Article IV is amended and replaced as follows:

§219-8. Legislative findings.

Section §466-a of the Real Property Tax Law authorizes a partial exemption from real property taxes for enrolled members of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service, or such enrolled member and spouse residing in any County in the State of New York.

§219-9. Qualification for exemption.

The Partial exemption from real property taxes provided for in §466-a of the Real Property Tax Law applies only to enrolled members of an incorporated volunteer ambulance service who can demonstrate the following:

- A. That they reside in the city, town or village served by such incorporated volunteer fire company or fire department or incorporated volunteer ambulance service;
- B. That the real property for which the exemption is applied for is the primary residence of the applicant;
- C. That the real property for which the exemption is applied for 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 remaining portion only shall be entitled to the exemption provided for in §466-a of the Real Property Tax Law; and
- D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department of at least five (5) years or the applicant has been certified by the authority having jurisdiction for the incorporated volunteer ambulance service as an enrolled member of such incorporated volunteer ambulance service for a least five (5) years.

§219-10. Lifetime exemption.

Section 466-a of the Real Property Tax Law further provides that any enrolled member of an incorporated volunteer fire company, fire department of incorporated volunteer ambulance service who accrues more than twenty (20) years of active service and is so certified by the authority having jurisdiction thereof shall be granted the partial exemption from real property taxes provided for in §466-a of the Real Property Tax Law for the remainder of his or her life as long as his or her primary residence is located within Sullivan County.

§219-11. Exemption for un-remarried spouse of deceased volunteer firefighter or volunteer ambulance worker killed in the line of duty.

Section 466-a of the Real Property Tax Law provides that any un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty shall, pursuant to §466-a, continue to receive or have said tax exemption reinstated provided the following conditions are met:

- A. such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department of volunteer ambulance service as an un-remarried spouse of an enrolled member of such incorporated fire company, fire department of incorporated volunteer ambulance service who was killed in the line of duty; and
- B. such deceased volunteer had been an enrolled member for at least five (5) years; and
- C. such deceased volunteer has been receiving the exemption prior to his or her death.

§219-12. Exemption for un-remarried spouse of deceased volunteer firefighter or volunteer ambulance worker.

Section 466-a of the Real Property Tax Law provides that any un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker may have their tax exemption continued or reinstate a pre-existing exemption to an un-remarried spouse of a deceased member of an incorporated volunteer fire company, fire department of incorporated volunteer ambulance service provided the following conditions are met:

- A. such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service; and
- B. such deceased volunteer had been an enrolled member for at least twenty (20) years; and
- C. such deceased volunteer had been receiving the exemption for such property prior to the death of such volunteer.

§219-13. Amount of exemption.

The amount of the partial exemption from real property taxes shall be 10% of the assessed value of such real property for city, village, town, part town, special district, school district, fire district or county purposes, exclusive of special assessments.

§219-14. Application for exemption.

Application for such exemption shall be filed with the Assessor or other agency, department or office designated by the municipality, school district and/or fire district offering such exemption on or before the taxable status date on a form as prescribed by the Commissioner of Finance and Taxation.

§219-15. Effect on other 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 this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this article.

§291-16. Additional provisions.

The Town of Lumberland hereby adopts all of the partial exemption from real property taxes provided for in §466-a of the Real Property Tax Law. The Town of Lumberland finds that volunteer firefighters and ambulance workers provide critical lifesaving services to our community at no cost and that the Town of Lumberland has greatly benefitted from the services they provide. In providing these individuals with the partial tax exemption from real property taxes provided for in §466-a of the Real Property Tax Law, it is hoped that the brave and selfless acts these volunteers perform on a daily basis are acknowledged.

§219-17. When effective; applicability.

This article shall take effect immediately and shall apply to all future taxable status dates.

(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 2024 of the ~~(County)(City)~~(Town)(Village) of Lumberland was duly passed by the Town Board on October 2 2024, 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) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20 , in accordance with the applicable provisions of law.
(Elective Chief Executive Officer)*

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) (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) (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)*

* 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____ o the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) o the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city vot 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 hav 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.

Laure Terry

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

Date: *October 3, 2024*

(Seal)