

**TOWN OF MILTON
COUNTY OF SARATOGA
RESOLUTION 33-2024
FEBRUARY 28, 2024
RESOLUTION ADOPTING A LOCAL LAW REGARDING REAL PROPERTY
TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER
AMBULANCE WORKERS**

MOVED BY: Councilwoman Kerr
SECOND BY: Councilwoman Soden

WHEREAS, the Town of Milton recognizes the role of volunteer firefighters and ambulance workers in securing the safety and well-being of the community, and finds it to be in the best interests of the Town residence to encourage volunteerism for such purposes; and

WHEREAS, Real Property Tax Law §466-a authorizes the Town Board to adopt a local law providing a partial real property tax exemption of up to ten (10%) of the assessed value of real property owned by qualifying volunteer firefighters and ambulance workers, and the un-remarried spouses of enrolled volunteer firefighters and volunteer ambulance workers; and

WHEREAS, the Town Board has caused to be drafted a local law providing a partial real property tax exemption of up to ten (10%) of the assessed value of real property owned by qualifying volunteer firefighters and ambulance workers, and the un-remarried spouses of enrolled volunteer firefighters and volunteer ambulance workers, which has been placed on the desks of each Board Member and reviewed; and

WHEREAS, a Public Hearing was scheduled, advertised for, and held on such local law on February 28, 2024, as is required by law, at which hearing the public was invited to attend and be heard.


NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Milton hereby enacts Local Law #3-2024, entitled “Local Law Regarding Volunteer Firefighter and Volunteer Ambulance Workers Real Property Tax Exemption”, which Local Law shall take effect immediately, a full and complete copy of which is attached hereto; and it is further

RESOLVED, that the Town Clerk be and she hereby is directed to enter said Local Law in the minutes of this meeting and in the Local Law Book of the Town of Milton and to give due notice of the adoption of said Local Law to the Secretary of State of the State of New York.

Now, Therefore Be It Resolved by the Town Board of the Town of Milton:

	Yes	No
Scott Ostrander, Supervisor	X	
Barbara Kerr	X	
John Frolish	X	
Meg Soden	X	
Eric Delnicki	X	
The resolution was duly adopted on February 28, 2024		

I, Brenda Howe, Town Clerk of the Town of Milton do hereby certify that the attached Resolution is a true and accurate copy of the original on file at the office of the Town Clerk of the Town of Milton, 503 Geyser Road, Ballston Spa, New York, 12020.



Brenda Howe, Town of Milton Town Clerk

**LOCAL LAW #3-2024, OF THE TOWN OF MILTON
REGARDING VOLUNTEER FIREFIGHTER AND VOLUNTEER AMBULANCE WORKERS
REAL PROPERTY TAX EXEMPTION**

Be it enacted by the Town Board of the Town of Milton as follows:

SECTION 1: Legislative Intent

The Town of Milton recognizes the roles of volunteer firefighters and ambulance workers in securing the safety and well-being of the community and finds it to be in the best interests of the Town residents to encourage volunteerism for such purposes. It is the intent of the Town Board of the Town of Milton, County of Saratoga to provide a partial real property tax exemption to qualifying volunteer firefighters and ambulance workers as set forth in Real Property Tax Law §466-a; and, for the un-remarried spouses of qualifying enrolled volunteer firefighters and volunteer ambulance workers.

SECTION 2: Authority

Real Property Tax Law §466-a authorizes the Town Board to adopt a local law providing a partial real property tax exemption of up to ten (10%) percent of the assessed value of real property owned by qualifying volunteer firefighters and ambulance workers, and the un-remarried spouses of enrolled volunteer firefighters and volunteer ambulance workers.

SECTION 3: Eligibility Requirements

(a) In accordance with Section 215(1) of the General Municipal Law: “Active volunteer firefighter” means a person who has been approved by the authorities in control of a duly organized volunteer fire company or volunteer fire department as an active volunteer firefighter of such fire company or department and who is faithfully and actually performing service in the protection of life and property from fire or other emergency, accident or calamity in connection with which the services of such fire company or fire department are required.

(b) In accordance with Section 3 (1) of the New York Volunteer Ambulance Workers Benefit Law: “Volunteer ambulance worker” means an active volunteer member of an ambulance company as specified on a list regularly maintained by that company for the purpose of this chapter.

SECTION 4: Grant of Partial Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers

The Town Board of the Town of Milton, County of Saratoga hereby provides a partial real property tax exemption of ten (10%) percent of the assessed value of real property for individuals that meet the following qualifications:

- The individual is an enrolled and certified member of an incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of Milton and has a minimum of two (2) years of service; and

- The individual resides in the Town 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 full taxation.
- Proof of enrollment and certification from the fire department or emergency services provider must be provided and filed annually with the Town Assessor, no later than February 1 of each year, in order to receive the exemption, on the form and in the manner prescribed by the Assessor.

SECTION 5: Grant of a Lifetime Real Property Tax Exemption for Certain Volunteer Firefighters and Volunteer Ambulance Workers

Twenty-year members. Any qualifying enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty 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 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 Milton.

SECTION 6: Un-remarried spouse of volunteer

(a) The un-remarried spouse of a qualifying volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive the real property tax exemption if:

(i) 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 qualified, enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who was killed in the line of duty;

(ii) such deceased volunteer had been an enrolled member for at least five (5) years; and

(iii) such deceased volunteer had been receiving the partial tax exemption prior to his or her death.

(b) The un-remarried spouse of a qualifying volunteer firefighter or volunteer ambulance worker with twenty years of service may receive the real property tax exemption for the rest of his or her life if:

(i) 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;

(ii) such deceased volunteer had been an enrolled member for at least twenty (20) years; and

(iii) such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

SECTION 7. 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 this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

SECTION 8: Severability

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjudged by an 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, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

SECTION 9: Effective Date

This local law shall be effective immediately.