

**VILLAGE OF MONTGOMERY, NEW YORK  
LOCAL LAW NO. 1 OF 2024**

**A LOCAL LAW PROVIDING FOR A PARTIAL TAX EXEMPTION UPON REAL  
PROPERTY BASED UPON THE OWNER’S VOLUNTEER MEMBERSHIP  
IN THE MONTGOMERY FIRE DISTRICT OR A DULY INCORPORATED  
VOLUNTEER AMBULANCE SERVICE PURSUANT TO SECTION 466-a OF THE  
REAL PROPERTY TAX LAW**

Be it enacted by the Board of Trustees of the Village of Montgomery, County of Orange, State of New York, as follows:

**Section 1. Purpose.**

This Local Law is enacted for the purpose of providing a partial tax exemption upon real property based upon the owner’s membership in the Montgomery Fire District or a duly incorporated volunteer ambulance service company primarily serving the Village of Montgomery (collectively “The Services”), which are volunteer organizations, as permitted by Section 466-a of New York’s Real Property Tax Law.

**Section 2. Amendment.**

The portion of the Village of Montgomery Code entitled **Chapter 106 TAXATION** shall be and hereby is amended by this Local Law as follows:

**Amend Article V Entitled: “Exemption for Volunteer Fire Fighters and Volunteer Ambulance Workers” by replacing the existing Article with the following:**

**“§ 106-29 Legislative Intent.**

The purpose of this article is to provide a partial exemption from taxation imposed by the Village of Montgomery upon real property situated within the Village of Montgomery owned by persons who voluntarily serve as members of any of The Services under the parameters set forth herein, pursuant to the authority vested in the Village by § 466-a of the Real Property Tax Law of the State of New York.

**§ 106-30 Partial Exemption Granted.**

- A. Real property owned by an enrolled volunteer member of any of The Services, or such enrolled member and spouse residing within the Village of Montgomery shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for Village purposes, exclusive of special assessments.
- B. Such exemption shall not be granted to an enrolled member of any of The Services unless:
  - 1. The applicant resides within the Village of Montgomery;

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; and
4. The applicant has been certified by the authority having jurisdiction for The Service in question as an enrolled member of said Service having served a minimum of two consecutive years of service. The Chief, Company President or Board of Commissioners of The Service, or his/her designee, shall determine eligibility for the exemption established hereunder utilizing the official service records of each applicant.

**§ 106-31 Lifetime Partial Exemption Eligibility.**

Any enrolled member of any of The Services who accrues more than twenty years of active service and is so certified by the Village Board of Trustees, 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 Village of Montgomery.

**§ 106-32 Line of Duty Death Partial Exemption Eligibility.**

Un-remarried spouses of volunteer firefighters or ambulance workers killed in the line of duty shall be entitled to continue the partial exemption granted hereunder; provided, however, that:

1. Such un-remarried spouse is certified by the Village of Montgomery as an un-remarried spouse of an enrolled member of any of The Services who was killed in the line of duty; and
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.

**§ 106-33 Deceased Member Partial Exemption Eligibility.**

Un-remarried spouses of deceased volunteer firefighters or ambulance workers shall be entitled to continue the partial exemption granted hereunder; provided, however, that:

1. Such un-remarried spouse is certified by the Village of Montgomery as an un-remarried spouse of an enrolled member of any of The Services who is deceased; and
2. such deceased volunteer had been an enrolled member for at least twenty years; and
3. such deceased volunteer and un-remarried spouse had been receiving the exemption prior to his or her death.

### **§ 106-34 Application Procedure.**

A volunteer firefighter or ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Village of Montgomery, on a form as prescribed by the New York State Commissioner of Taxation and Finance.”

### **Section 3. Severability**

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Board of Trustees of the Village of Montgomery hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

### **Section 4. Repeal**

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

### **Section 5. Authority**

This Local Law is enacted pursuant to the Municipal Home Rule Law and Real Property Tax Law §466-a. This Local Law shall supersede the provisions of Village Law to the extent it is inconsistent with the same, and to the extent permitted by the New York State Constitution, the Municipal Home Rule Law, or any other applicable statute.

### **Section 6. Effective Date**

This law shall become effective upon filing with the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.

(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 Montgomery was duly passed by the Board of Trustees of the Village of Montgomery on February 26, 2024, in accordance with the applicable 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) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20\_\_\_\_ in accordance with the applicable provisions of law.

(Name of Legislative body)  
(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\_\_\_\_.

(Name of Legislative body)  
(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\_\_\_\_.

(Name of Legislative body)  
(Elective Chief Executive Officer\*)

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 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.)~~

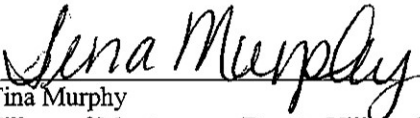
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority 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 \_\_\_\_\_ 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 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 1, above.

  
Tina Murphy  
Village of Montgomery Deputy Village Clerk  
Clerk of the county legislative body, City, Town or Village  
Clerk or officer designated by local legislative body

(Seal)

Date: 02-27-2024