

# TOWN OF SARATOGA TOWN BOARD

RESOLUTION #23-64 DATE: 10/11/2023

## ADOPTION OF LOCAL LAW #3 of 2023 – Enacting Property Tax Exemption for Volunteer Firefighters and Ambulance Workers

Offered by Councilmember Ruth Drumm  
Seconded by Councilmember Michael McLoughlin

At the regular meeting of the Town Board of the Town of Saratoga, County of Saratoga, State of New York, held on, the following resolution was made as indicated above,

*WHEREAS*, the State of New York and Saratoga County have passed a Volunteer Firefighters and Ambulance Workers property tax exemption; and

*WHEREAS*, the Town Board of the Town of Saratoga has held a public hearing and received input from the townspeople; now, therefore, be it

*RESOLVED*, by the Town Board of the Town of Saratoga, to adopt Local Law 3 of 2023, adding a Tax Exemption for Volunteer Firefighters and Ambulance workers as follows:

### **Grant of Exemption:**

An exemption not to exceed 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Town of Saratoga as long as eligibility requirements are met.

### **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 property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Saratoga and the Town of Saratoga is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer 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 volunteer ambulance worker meets the minimum service requirement established by the Town of Saratoga, which is hereby established as two (2) years.

### **Application:**

A volunteer firefighter or volunteer 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 Town of Saratoga, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Saratoga must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

**Certification:**

The Town Assessor will obtain certification status on an annual basis.

**No Diminution of Benefits:**

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

**Grant of Lifetime Exemption:**

Any eligible enrolled member who accrues more than twenty (20) years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the exemption as authorized by this article for the remainder of his or her life, as long as his or her primary residence is located within the Town of Saratoga.

**Un-remarried Spouse of Enrolled Member Killed in the Line of Duty:**

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five (5) years and had been receiving the exemption at the time of his or her death.

**UN-remarried Spouse of Deceased Enrolled Member:**

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least twenty (20) years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

**Section 2:**

If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgement shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

**Section 3:**

This local law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27.

Adopted by the following vote:

Supervisor Ian Murray – aye  
Councilmember Michael McLoughlin – aye  
Councilmember Ruth Drumm - aye  
Councilmember Gary Squires – aye  
Councilmember Maxine Lautenberg - aye

**Carried 5 - 0**

# Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE  
41 STATE STREET, ALBANY, NY 12231

(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.

Town of Saratoga

Local Law No. 3 of the year 2023

A local law Enacting a Property Tax Exemption 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  
(Name of Legislative Body)

Town of Saratoga as follows:

**Section 1:** A local law entitled "Volunteer Firefighters and Ambulance Workers Exemption," is hereby enacted pursuant to Real Property Tax Law Section 466-a, to read as follows:

## **Volunteer Firefighters and Ambulance Workers Exemption Workers Exemption**

### **Grant of Exemption:**

An exemption not to exceed 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Town of Saratoga as long as eligibility requirements are met.

### **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 property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Saratoga and the Town of Saratoga is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer 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 volunteer ambulance worker meets the minimum service requirement established by the Town of Saratoga, which is hereby established as two (2) years.

**Application:**

A volunteer firefighter or volunteer 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 Town of Saratoga, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Saratoga must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

**Certification:**

The Town Assessor will obtain certification status on an annual basis.

**No Diminution of Benefits:**

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

**Grant of Lifetime Exemption:**

Any eligible enrolled member who accrues more than twenty (20) years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the exemption as authorized by this article for the remainder of his or her life, as long as his or her primary residence is located within the Town of Saratoga.

**Un-remarried Spouse of Enrolled Member Killed in the Line of Duty:**

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five (5) years and had been receiving the exemption at the time of his or her death.

**UN-remarried Spouse of Deceased Enrolled Member:**

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least twenty (20) years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

**Section 2:**

If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgement shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

**Section 3:**

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STATE OF NEW YORK  
**DEPARTMENT OF STATE**

ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001  
[HTTPS://DOS.NY.GOV](https://dos.ny.gov)

KATHY HOCHUL  
GOVERNOR

ROBERT J. RODRIGUEZ  
SECRETARY OF STATE

November 1, 2023

Town of Saratoga  
12 Spring Street  
Schuylerville, NY 12871

**RE: Town of Saratoga, Local Law 3 2023, filed on 10/25/2023**

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, [www.dos.ny.gov](http://www.dos.ny.gov).

Sincerely,  
State Records and Law Bureau  
(518) 473-2492



Department  
of State

# Local Law Filing

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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 Saratoga

Local Law No. 3 of the year 2023

A local law Enacting a Property Tax Exemption 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 Board of the  
(Name of Legislative Body)

County  City  Town  Village  
(Select one:)

of Saratoga as follows:

Section 1: A local law entitled "Volunteer Firefighters and Ambulance Workers Exemption" is hereby enacted pursuant to Real Property Tax Law Section 466-a.

Volunteer Firefighters and Ambulance Workers Exemption

Grant of Exemption:

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Eligibility of Requirements:

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- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Saratoga and the Town of Saratoga is served by such incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer 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 volunteer ambulance worker meets the minimum service requirement established

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

By the Town of Saratoga, which is hereby established as two (2) years.

**Application:**

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**Section 2:**

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**Section 3:**

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(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. 3 of 2023 of the ~~(County)(City)(Town)(Village)~~ of Saratoga ~~Town Board~~ was duly passed by the Town Board on October 11, 2023, 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) *(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.

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

Date: 10/17/2023

