

Local Law # 2024-

New York State Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, NY 12231-0001
www.dos.state.ny.us/corps

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 Union

Local Law No. 01 of the year 20 24

A local law (Insert Title) authorizing Real Property Tax Exemption for
Voluntary Firefighters & Volunteer Ambulance
Service Workers

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

County City Town Village
(Select one.)

of Union as follows:

See Attached

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

**TOWN OF UNION
LOCAL LAW OF THE YEAR 2024
A LOCAL LAW AUTHORIZING REAL PROPERTY
TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS
VOLUNTEER AMBULANCE SERVICE WORKERS**

BE IT ENACTED by the Town Board of the Town of Union as follows:

Section 1. Purpose.

The state Real Property Tax Law was amended by Chapter 670 of the Laws of 2022 by the addition of a new §466-a providing for a ten percent (10%) partial real property tax exemption of the assessed value of the primary residence owned by a qualified enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service that serves the Town of Union (the "Town"). The intent of this Local Law is to permit the partial real property tax exemption for qualified enrolled active members of said emergency services organizations for real property taxes imposed by the Town.

Section 2. Authority.

Pursuant to Chapter 670 of the Laws of 2022, effective December 9, 2022, the state Real Property Tax Law was amended by adding a new §466-a authorizing local governments, including towns, to enact by local law, ordinance, or resolution such partial tax exemption for Town real property taxes to qualified enrolled members of said emergency services organizations, following a public hearing.

Section 3. Grant of Exemption.

An exemption of ten percent (10%) of the assessed value of property owned by an eligible enrolled active member as set forth below, or such eligible enrolled active member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Town of Union, as long as the below eligibility requirements are met.

Section 4. Eligibility Requirements.

Such exemption shall not be granted unless:

- A. The property is owned by the volunteer firefighter or volunteer ambulance worker; and
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker; and
- C. The property is used exclusively for residential purposes; provided, however, that if 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 Local Law; and

- D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Union, and the Town of Union is served by such incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service of which the applicant is a qualified enrolled active member; and
- E. The volunteer firefighter or volunteer ambulance worker is certified by the organization, entity, or individual responsible for promulgating and enforcing the rules of conduct and defining active service of such volunteer firefighter or ambulance worker (the "Authority Having Jurisdiction") for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member who has served such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two (2) years; and
- F. The volunteer firefighter or volunteer ambulance worker is certified by the Authority Having Jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service, as an active member for the year prior the applicant's application; and
- G. The applicant must submit said certification each year from the Authority Having Jurisdiction together with the tax exemption application.

Section 5. Application.

An application form for such exemption and a certification provided by the appropriate Authority Having Jurisdiction shall be filed with the Assessor for the Town on or before the taxable status date of each year or as otherwise required as prescribed by New York State.

Section 6. Grant of Lifetime Exemption.

Any enrolled active member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who accrues more than twenty (20) years of active enrolled 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 (10%) exemption authorized by this Local Law for the remainder of his or her life as long as his or her primary residence is located within Town of Union, Broome County.

Section 7. Surviving, Un-Remarried Spousal Exemption for Volunteer Firefighters or Volunteer Ambulance Workers Killed in the Line of Duty.

The property tax exemption authorized by this Local Law and granted to an enrolled active member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled active member's un-remarried spouse if such member is killed in the line of duty, provided that:

- A. 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 such enrolled active member killed in the line of duty; and
- B. Such deceased volunteer was an enrolled active member for at least five (5) years prior to their death; and
- C. Such deceased volunteer was receiving the exemption prior to their death.

Section 8. Surviving, Un-Remarried Spousal Exemption for Deceased Volunteer Firefighters or Volunteer Ambulance Workers with Twenty Years of Enrolled Active Member Service.

The property tax exemption authorized by this Local Law and granted to an enrolled active member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled active member's un-remarried spouse, provided that:

- A. 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 such enrolled active member; and
- B. Such deceased volunteer was an enrolled active member for at least twenty (20) years prior to their death; and
- C. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to their death.

Section 9. No Diminution of 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 Article 4 of the state Real Property Tax Law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

Section 10. Effective Date.

This Local Law shall take effect immediately upon filing with the Secretary of State.

Section 11. Financial Implications to Town.

None. This Local Law will not result in a diminution of taxable receipts or otherwise alter the Town's ability to levy taxes.

(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. 01 of 2024 of the ~~(County)(City)(Town)(Village)~~ of Union was duly passed by the Town Board on Jan. 17 20 24, 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 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.)

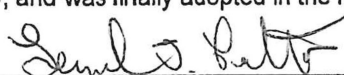
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified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



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

(Seal)

Date: January 22, 2024