

2023

**LOCAL LAW NO. 1 OF THE YEAR 2023
Town of Urbana
County of Steuben, State of New York**

TITLE: Volunteer Firefighter and Volunteer Ambulance Workers Real Property Tax Exemption

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF URBANA COUNTY OF STEUBEN, STATE OF NEW YORK, AS FOLLOWS:

SECTION 1. Legislative Intent.

It is the intent of the Town Board of the Town of Urbana, County of Steuben to provide a real property tax exemption to qualifying volunteer firefighters and ambulance workers as set forth in Real Property Tax Law (RPTL) Section 466-a.

SECTION 2. Authority.

RPTL Section 466-a authorizes the town board to adopt a local law providing a real property tax exemption of up to ten percent (10%) of the assessed value of real property owned by qualifying volunteer firefighters and ambulance workers.

SECTION 3. Grant of Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.

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

- a) The applicant resides in the Town of Urbana and the Town of Urbana is served by such incorporated volunteer fire company, fire department, or voluntary ambulance service;
- b) The property is the primary residence of the applicant;
- c) 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 RPTL Section 466-a; and
- d) The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service for a period of at least two (2) years. The Town of Urbana to determine the procedure for certification. The applicant must submit proof of such certification, together with the applicant for an exemption.

SECTION 4. Grant of Lifetime Real Property Tax Exemption for Certain Volunteer Firefighters and Volunteer Ambulance Workers.

Any enrolled member of an incorporated volunteer fire company, fire department or voluntary ambulance service who accrues more than twenty (20) years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or voluntary ambulance service, shall be granted the ten percent (10%) exemption as authorized by RPTL Section 466-a for the remainder of his or her life as long as the property for which exemption is sought is the primary residence of the enrolled member.

SECTION 5. Grant of Real Property Tax Exemption for Un-Remarried Spouses of Certain Volunteer Firefighters and Volunteer Ambulance Workers.

- a) Line of Duty Death of Member. Any exemption under RPTL Section 466-a shall be continued to the un-remarried spouse of an enrolled member of an incorporated volunteer fire company, fire department, or voluntary ambulance service who is killed in the line of duty upon the following conditions:
 - a. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service who was killed in the line of duty;
 - b. Such deceased volunteer had been an enrolled member for at least five (5) years; and
 - c. Such deceased volunteer had been receiving the exemption prior to his or her death.

- b) Death of Member. Any exemption under RPTL Section 466-a shall be continued to the un-remarried spouse of a deceased member of an incorporated volunteer fire company, fire department, or voluntary ambulance service upon the following conditions:
 - a. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service;
 - b. Such deceased volunteer had been an enrolled member for at least twenty-five (25) years; and
 - c. Such deceased volunteer had been receiving the exemption prior to his or her death.

SECTION 6. 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 adjusted by any 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 7. Effective Date.

This Local Law shall be effective immediately upon filing with the Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.