

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 Waterford

FILED
STATE RECORDS

SEP 10 2024

DEPARTMENT OF STATE

Local Law No. 1 of the year 2024

A local law A LOCAL LAW AMENDING LOCAL LAW NO. 2 OF 2006 TO MODIFY THE PARTIAL TAX
(Insert Title)
EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE
WORKERS, AND UN-REARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND
VOLUNTEER AMBULANCE WORKERS

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

County City Town Village
(Select one.)

of Waterford

as follows:

SEE ATTACHED

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

(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 Waterford was duly passed by the Town Board on September 3, 2024, 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) (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____. 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.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

* 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 1 above.

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

Date: September 5, 2024

(Seal)

**LOCAL LAW NO. 1 FOR
THE YEAR 2024**

A LOCAL LAW AMENDING LOCAL LAW NO. 2 OF 2006 TO MODIFY THE PARTIAL TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS

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

SECTION 1. Title. This Local Law shall be known as “A LOCAL LAW AMENDING LOCAL LAW NO. 2 OF 2006 TO MODIFY THE PARTIAL TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS,”

SECTION 2. That Section 148-19 of the Town Code (i.e., Local Law No. 2 of 2006) be amended to read as follows:

Section 148-19. Legislative Intent. The Town Board recognizes the roles of the volunteer firefighters and ambulance workers in securing the safety and well-being of our communities. The Town Board hereby finds that it is in the best interests of the Town of Waterford to encourage volunteerism for said purposes. The New York State Legislature has amended the Real Property Tax Law, in § [] 466-a, to authorize the Town to permit enrolled volunteer firefighters, volunteer ambulance workers and the un-remarried spouses of volunteer firefighters and volunteer ambulance workers to be eligible for a level of real property tax exemption. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies.

SECTION 3. That Section 148-20(A) of the Town Code (i.e., Local Law No. 2 of 2006) be amended to read as follows:

Section 148-20. Exemptions for certain volunteer firefighters and ambulance workers.

- A. Real property owned by an individual who has been an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service in the Town of Waterford and who resides in the Town of Waterford shall be exempt from taxation to the extent of 10% of the

assessed value of such property for Town purposes, exclusive of special assessments;

SECTION 4. That Section 148-20(B)(iv) of the Town Code (i.e., Local Law No. 2 of 2006) be amended to read as follows:

(iv) The incorporated volunteer fire company, fire department or incorporated voluntary ambulance service has certified that the applicant has been an enrolled member of such incorporated voluntary fire company, fire department or incorporated voluntary ambulance service for at least two years and remains an active enrolled member.

SECTION 5. That Section 148-20(B) of the Town Code (i.e., Local Law No. 2 of 2006) be amended by adding a new Section C to read as follows:

C. Eligibility Requirements.

- (1) In accordance with Section 215(1) of the General Municipal Law: "Active volunteer firefighter" shall mean 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 as required.
- (2) In accordance with Section 3(1) of the New York Volunteer Ambulance Worker's 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 6. That Section 148-20(B) of the Town Code (i.e., Local Law No. 2 of 2006) be amended by adding a new Section D to read as follows:

D. Twenty-year members. Any 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 Waterford.

SECTION 7. That Section 148-20(B) of the Town Code (i.e., Local Law No. 2 of 2006) be amended by adding a new Section E to read as follows:

E. Un-remarried spouse of volunteer.

1. The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive the real property tax exemption if:
 - (a) Such an 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 voluntary ambulance service who was killed in the line of duty;
 - (b) Such deceased volunteer had been an enrolled member for at least five years; and
 - (c) Such deceased volunteer had been receiving the partial tax exemption prior to his or her death.

2. The un-remarried spouse of a volunteer firefighter or volunteer ambulance workers with twenty years of service may receive the real property tax exemption for the rest of his or her life if:
 - (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 an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;
 - (b) Such deceased volunteer had been an enrolled member for at least twenty years; and
 - (c) Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

SECTION 8. That Section 148-20 of the Town Code (i.e., Local Law No. 2 of 2006) be amended to create a new Section F to read as follows:

Section F. Application. Any application for such exemption under this Local Law shall be filed with the Assessor on or before the taxable status date on a form as prescribed by the [] New York State Commissioner for the Office of Real Property Tax Services.

SECTION 9. That Section 148-20 of the Town Code (i.e., Local Law No. 2 of 2006) be amended to create a new Section G to read as follows:

Section G. 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 article 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. That Article IX of the Town Code (i.e., Local Law No. 2 of 2006) be amended to create a new Section 148-21 to read as follows:

Section 148-21. Effective date. This Local Law shall take effect immediately after it is filed as provided in section 27 of the Municipal Home Rule Law.

THIS IS TO CERTIFY THAT THIS IS A TRUE
COPY OF A RECORD ON FILE IN THE
OFFICE OF THE TOWN CLERK
SIGNED Mary Shannon Carigan
TOWN CLERK, TOWN OF WATERFORD
COUNTY OF SARATOGA, STATE OF N.Y.
DATE September 5, 2024 - 4 pages