

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~~
of Walden
Village
~~Village~~

Local Law No. 2 of the year 2024

A local law A Local Law to provide a real property tax exemption for members of volunteer fire companies and volunteer ambulance services.

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

of the
~~County~~
~~City~~
of Walden as follows:
Village

Section 1. Title

This Local Law shall be entitled “A Local Law to provide a real property tax exemption for members of volunteer fire companies and volunteer ambulance services.”

Section 2. Purpose

The purpose of this local law is to implement the authority granted to local taxing jurisdictions by New York Property Tax Law Section 466-a which statute was made effective as of December 9, 2022.

This newly adopted Section 466-a amended a prior version of the statute, adopted in 2005, by amending by the current language in Section 466-a to authorize municipalities to adopt a local law which will provide enrolled firefighters and volunteer ambulance workers to be eligible for a new real property tax exemption of up to ten percent of the assessed value of the primary residence of such qualifying volunteer firefighter and ambulance worker, subject to the terms and provisions of the statute. This local law recognizes the sacrifices that first responders make for the betterment of our

community and provides a small monetary benefit in recognition of and in appreciation for the sacrifices that they make and have made.

Section 3. Amendment to the Village Code

Chapter 267, at Article III, of the Code of the Village of Walden, entitled “Exemption for Volunteer Firefighters and Volunteer Ambulance Workers” adopted January 10, 2006, by Local Law No. 1 of 2006 is hereby repealed in its entirety and replaced with the following:

Article III: Volunteer Firefighters and Volunteer Ambulance Workers Tax Exemption.

Section 267-20 Real Property Tax Exemption for Qualified Members.

- A. Real property which is located in the Village of Walden and owned by an enrolled qualified member (as hereinafter defined), or such enrolled qualified member and spouse, where such enrolled qualified member is a member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service, shall be exempt from taxation to the extent of ten (10) percent of the assessed value of such property for Village purposes, exclusive of special assessments, provided the following additional requirements have been met:
1. The enrolled member or such enrolled member and spouse must reside in the Village of Walden in an area which is served by the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service of which the individual is an enrolled member.
 2. The enrolled member must have been an enrolled member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service for a minimum of two (2) years prior to the date of the application for tax exemption provided by this local law.
 3. The real property for which the tax exemption is sought must be the primary residence of the enrolled member or the enrolled member and spouse of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service. To the extent such real property has uses other than the primary residence of the enrolled member or enrolled member and spouse, such tax exemption shall only apply to that portion of the real property used exclusively for the primary residence of the enrolled member or such enrolled member and spouse.
 4. Such enrolled member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service, must file an application for the tax exemption provided by this local law. Such application shall be on a form prescribed by the Commissioner of the New York State Department of Taxation and Finance Office of Real Property Tax

Services and must be filed with the Town Assessor's office on or before taxable status date.

5. An officer or authorized representative of the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service where the applicant for this tax exemption is an enrolled member must file an entity certification with the Assessor of the municipality which is served by such entity, verifying the names and addresses of its enrolled members with a minimum of two or more years of service and surviving spouses of deceased members qualify for such exemption. Such entity certification shall include a certification as to the number of years of service served by each such enrolled member and such enrolled member's address of residence.
- B. Any enrolled member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service who meets all of the requirements set forth in Section (A)(1-5) above shall be deemed a "Qualified Member" for purposes of the tax exemption provided by this local law.
- C. Any enrolled member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service in the Village of Walden who accrues more than 20 years of active service as is verified by the filing of the enrolled member's application form with the Assessor's office, as well as the filing of the entity certification with the Assessor's office, shall be entitled to the tax exemption of ten (10) percent of the assessed value of his or her real property for Village purposes, exclusive of special assessments, as authorized by this local law, for the remainder of his or her life or as long as his or her primary residence is located in the Village of Walden.

Section 4. Severability

Any clause, sentence, paragraph, section or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgement shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered and the remaining provisions shall remain in full force and effect.

Section 5. Effective Date

This local law shall take effect upon the filing of certified copies thereof with the Office of the Secretary of State in accordance with New York Municipal Home Rule Law.