

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. 4 of the year 2024

A local law A Local Law to provide a real property tax exemption for un-remarried surviving spouses of formerly enrolled members with more than 20 years of service to volunteer fire companies and voluntary 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 un-remarried surviving spouses of formerly enrolled members with more than 20 years of service to volunteer fire companies and voluntary 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.

The New York State Legislature has amended NYRPTL Section 466-a to authorize municipalities to adopt a local law which will provide a real property tax exemption for un remarried surviving spouses of formerly enrolled members who have more than 20 years of service as volunteer firefighters or voluntary ambulance workers. 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

The Village Code shall be amended by the addition of a new Section, designated as Section **267-22**, as follows:

Section 267-22: Real Property Tax Exemption for Un-remarried Surviving Spouses of Deceased Formerly Enrolled Volunteer Firefighters or Voluntary Ambulance Service Workers, Where Such Formerly Enrolled Member Had Previously Received a Real Property Tax Exemption as a Result of The Formerly Enrolled Member's More Than 20 Years Service as an Enrolled Member of an Incorporated Volunteer Fire Company, Fire Department or Incorporated Voluntary Ambulance Service Member

- A. An un-remarried spouse of a deceased formerly enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, who has previously received a real property tax exemption as a result of such deceased formerly enrolled spouse's more than 20 years as an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, may qualify to continue or reinstate such preexisting tax exemption, provided the following additional requirements have been met:
1. Such un-remarried surviving spouse is certified as an un-remarried surviving spouse of a formerly enrolled member of a Walden incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service that provides service to the Village of Walden; and
 2. Such deceased formerly enrolled member had been an enrolled member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service for at least twenty (20) years; and
 3. Such deceased formerly enrolled member and un-remarried surviving spouse had been receiving the real property tax exemption applied for prior to the death of such formerly enrolled member; and
 4. The un-remarried surviving spouse has filed an application to continue or reinstate the tax exemption sought in 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 of Montgomery Assessor's office and the un-remarried surviving spouse must maintain their primary residence in the Village of Walden. The application must be filed with the Town Assessor's office on or before taxable status date; and

5. An officer or authorized representative of the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service where the deceased former spouse had been an enrolled member must file with the Town Assessor's office a sworn certification verifying that such deceased formerly enrolled member had been an enrolled member of such entity for at least twenty (20) years.

An unmarried surviving spouse, of a deceased formerly enrolled member who meets all of the requirements set forth above shall qualify for a continuation of or reinstatement of a tax exemption under this local law to the extent 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.

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.