

## LOCAL LAW NO. 3 FOR 2023

### A LOCAL LAW OF THE TOWN OF GALLATIN PROVIDING REAL PROPERTY TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-A OF THE REAL PROPERTY TAX LAW

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

#### **Section 1. Legislative intent and purpose.**

a. The Gallatin Town Board finds and determines that attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing a number of communities in Columbia County and that maintaining effective emergency protection depends on the ability to train and retain volunteers.

b. The Gallatin Town Board finds and determines that it is essential for the County and its municipalities to provide real property tax exemptions as an incentive to attract new volunteers and help combat a persistent and alarming decline in the number of volunteers serving as active responders to fire and medical emergencies and unless recruits are found to replace retiring volunteers and seasoned members are encouraged to continue their volunteer service, the health and safety of citizens served by the volunteer firefighter and emergency medical personnel corps may be jeopardized.

c. The Gallatin Town Board further finds and determines that real property tax exemptions are an appropriate way to recognize the personal sacrifices and dedication of these community-spirited men and women who unselfishly give their time and risk their safety to protect their neighbors without compensation.

d. The purpose of this Local Law is to adopt the real property tax exemptions provided for volunteer firefighters and emergency medical personnel in accordance with Section 466-a of the Real Property Tax Law to read as follows.

#### **Section 2. Real Property Tax Exemption.**

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in the County of Columbia shall be exempt from taxation to the extent of ten (10) percent of the assessed value of such property for County purposes, exclusive of special assessments.

### **Section 3. Qualifications.**

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in the County of Columbia if:

- (a) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service.
- (b) the real property which is the subject of such exemption is the primary residence of the applicant.
- (c) the real 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 this Local Law.
- (d) the applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two (2) years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two (2) years.

### **Section 4. Continuation of eligibility requirements.**

The applicant shall maintain continual eligibility for the exemption by being a continuously active member of the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service. An active member shall meet the requirements for active service as defined by each incorporated volunteer fire company, fire department or incorporated voluntary ambulance service. Annual attestation by such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service is required to maintain this exemption.

### **Section 5. Twenty year active members.**

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service, as defined in Section 3 hereof, 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 (10) 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 County of Columbia.

## **Section 6. Un-remarried Surviving Spouses of Volunteers killed in the line of duty.**

An 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:

1. 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 volunteer ambulance service who was killed in the line of duty.
2. Such deceased volunteer had been an enrolled member for at least five (5) years.
3. Such deceased volunteer had been receiving the exemption prior to his or her death.

## **Section 7. Un-remarried Surviving Spouses of Volunteers with at least Twenty Years of Service.**

An un-remarried spouse of a volunteer firefighter or volunteer ambulance worker with twenty (20) years of service may receive the real property tax exemption if:

1. 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 volunteer ambulance service.
2. Such deceased volunteer had been an enrolled member for at least twenty (20) years.
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

## **Section 8. Application process.**

1. Applications for such exemption shall be filed with the assessor of the city, village or town 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.
2. The assessor of the city, village or town shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this Local Law.

**Section 9. 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 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. Repealer.**

Any prior local law currently in existence which is inconsistent with the terms of this local law is hereby repealed.

**Section 11. Effective Date.**

This local law shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.