

**TOWN OF DENMARK ADOPTION OF LOCAL LAW # \_\_\_\_ of 2023**

**AUTHORIZING REAL PROPERTY TAX EXEMPTION FOR**

**VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE SERVICE WORKERS**

BE IT ENACTED by the Town Board of the Town of Denmark in the County of Lewis, State of New York, as follows:

**Section 1. Purpose**

The State Real Property Tax Law was amended by Chapter 670 of the Laws of 2022 by the addition of a new §466-a providing for a ten percent partial real property tax exemption of the assessed value of the primary residence owned by a qualified enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service that serves the Town. The intent of this Local Law is to permit the partial real property tax exemption for such qualified enrolled members of said emergency services organizations for real property taxes imposed by the Town.

**Section 2. Authority**

Pursuant to Chapter 670 of the Laws of 2022 effective December 9, 2022, the state Real Property Tax Law was amended by adding a new §466-a authorizing local governments including towns to enact by local law, ordinance or resolution such partial tax exemption for Town real property taxes to qualified enrolled members of said emergency services organizations, following a public hearing.

**Section 3. Grant of Exemption**

The primary residential real property located in the Town that is owned by an enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service that provides services within the Town shall be exempt from taxation and assessments levied by the Town to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, subject to the requirements set forth in this herein.

**Section 4. Authority Having Jurisdiction**

For purposes of this Local Law the “Authority Having Jurisdiction” shall mean:

- A. In the case of a fire district, the Board of Fire Commissioners of the fire district
- B. In the case of a contract fire department in a fire protection district, the Town Board;
- C. In the case of a village fire department the Village Board;
- D. In the case of an incorporated voluntary ambulance service, the Town Board.

**Section 5. Eligibility**

Such exemption shall not be granted unless:

- A. The applicant resides in the Town which is served by such incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service of which the applicant is a qualified enrolled member;
- B. The property is the primary residence of the applicant.
- C. The property is used exclusively for residential purposes; provided, however, that if 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 been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member who has served such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two (2) years; and
- E. The applicant must submit said certification from the authority having jurisdiction together with the tax exemption application.

### **Section 6. Grant of Lifetime Exemption**

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, 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 (10%) exemption authorized by this Local Law for the remainder of his or her life as long as his or her primary residence is located within the county.

### **Section 7. Survivor Benefits**

Un-Remarried Spousal Exemption for Volunteer Firefighters or Volunteer Ambulance Workers Killed in the Line of Duty. The property tax exemption authorized by this Local Law and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty, provided that:

- 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 such enrolled member who was killed in the line of duty.
- B. Such deceased volunteer had been an enrolled member for at least five (5) years.
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

### **Section 8. Survivor Exemption**

Un-Remarried Spousal Exemption for Deceased Volunteer Firefighters or Volunteer Ambulance Workers with Twenty Years of Enrolled Member Service. The property tax exemption authorized by this Local Law and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse, provided that:

- 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 such enrolled member;
- B. Such deceased volunteer had been an enrolled member for at least twenty (20) years.
- C. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property

prior to the death of such volunteer.

**Section 9. Application**

An application form for such exemption and a certification provided by the appropriate authority having jurisdiction shall be filed with the Assessor for the Town on or before the taxable status date of each year or as otherwise required as prescribed by New York State.

**Section 10. No Diminution of 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 Article 4 of the state Real Property Tax 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 11. Effective Date**

This Local Law shall take effect immediately upon filing with the Secretary of State.

**Section 12. Financial Implications**

This Local Law will not result in a diminution of taxable receipts or otherwise alter the Town's ability to levy taxes.