

(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 Perth

Local Law No. 3 of the year 2023

A local law To Provide Real Property Tax Exemptions For Volunteer Firefighters
(Insert Title)
And Ambulance Workers Pursuant To Section 466-A Of The Real Property
Tax Law.

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

County City Town Village
(Select one.)

of Perth as follows:

The text of this Local Law is annexed hereto.

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

SECTION 1. LEGISLATIVE INTENT.

Volunteer fire and ambulance members provide our communities with valuable emergency and lifesaving services. Members spend countless hours and their own personal finances for the betterment of their services and their community. In addition, by volunteering these persons keep local property taxes at a heavily reduced rate compared to areas with paid members. The Perth Town Board finds it appropriate to recognize these volunteers for the countless hours they spend on behalf of the community as well as to provide a benefit and incentive for future volunteer service. This exemption only applies to the Town of Perth portion of a property tax bill.

SECTION 2. AUTHORITY.

(a) Pursuant to New York State Real Property Tax Section 466-a, the Town of Perth shall offer a real property tax exemption for 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 said Town.

SECTION 3. ELIGIBILITY.

(a) 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 Town of Perth if:

- 1) the applicant resides in the Town of Perth, which is served by such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service;
- 2) the property is the primary residence of the applicant;
- 3) the 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 section; and
- 4) 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 of such incorporated volunteer fire company, fire department, or voluntary ambulance service; and
- 5) the applicant has served at least five (5) years with the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service.

(b) 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 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.

(c) Unremarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty may continue an exemption or reinstate a pre-existing exemption claimed under these statutes by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's unremarried spouse if such member is killed in the line of duty; provided, however, that:

1) such unremarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an unremarried spouse of an enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who was killed in the line of duty; and

2) such deceased volunteer had been an enrolled member for at least five (5) years; and

3) such deceased volunteer had been receiving the exemption prior to his or her death.

(d) Unremarried spouses of deceased volunteer firefighters or volunteer ambulance workers may continue an exemption or reinstate a pre-existing exemption to an unremarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:

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 unremarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and

2) such deceased volunteer had been an enrolled member for at least twenty (20) years; and

3) such deceased volunteer and unremarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

SECTION 4. EXEMPTION.

(a) 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 said Town and meet the eligibility requirements in Section 3 of this Article shall be exempt from taxation of ten percent of the assessed value of such property for Town purposes.

(b) If the volunteer has claimed a credit on their New York State income taxes pursuant to Tax Law §606(e-1), no exemption may be granted.

SECTION 5. APPLICATION FOR EXEMPTION.

(a) Application for exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the state board of real property tax services. The owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date. Such property must be the primary residence of the volunteer or unremarried spouse.

(b) The authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall annually certify a list of enrolled members who are in compliance with the enrollment period minimum to the assessor's office, on or before February 1 st of each year. This certification must include:

(1) Name of the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service; and

(2) Signature of person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and

(3) Name of person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and

(4) List of volunteers with at least five (5) years of service in that person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and

(5) List of volunteers with at least twenty (20) years of service in that person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and

(6) List of volunteers that have died in the line of duty with at least five (5) years of service in that person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and

(7) List of deceased volunteers with at least twenty (20) years of service in that person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and

(c) Any applicant or person filing company, department or service certification documentation that is convicted of willfully making any false statement in the application or certification documentation for such exemption shall be subject to the penalties prescribed in the Penal Law.

SECTION 6. SEQRA DETERMINATION.

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 NYECL Section 0101 et seq., and its implementing regulations, Part 617 of 6 NYCRR, that the adoption of this local law is a "Type II" Action within the meaning of Section 617.5(c)(26) and (33) of 6 NYCRR, and, accordingly, is of a class of actions which do not have a significant impact on the environment and no further review is required." [6 NYCRR Section 617.5(c) (26) and (33) apply to: "(26) routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment" and "(33) adoption of regulations, policies, procedures and local legislative decisions in connection with any action on this list"]

SECTION 7. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section or part of this law of the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

SECTION 8. REVERSE PREEMPTION.

This article shall be null and void on the day that statewide legislation goes into effect incorporating either the same or substantially similar provisions as are contained in this law or in the event that a pertinent state or federal administrative agency issues and promulgates regulations preempting such action by the Town of Perth.

SECTION 9. EFFECTIVE DATE.

This Local Law shall take effect immediately upon filing with the Secretary of State, and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.