

## **Local Law No 2 of the year 2023 - Town of Ancram, County of Columbia.**

### **Title: Volunteer Firefighter and Volunteer Ambulance Workers Real Property Tax Exemption**

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF Ancram, COUNTY OF Columbia AS FOLLOWS:

SECTION 1 Legislative Intent: It is the intent of the Town Board of the Town of Ancram, County of Columbia, to provide a real property tax exemption to qualifying volunteer firefighters and ambulance workers that serve the Town of Ancram, as set forth in Real Property Tax Law § 466-a, as amended by Chapter 670 of the Laws of 2022.

SECTION 2 Authority: Real Property Tax Law § 466-a, as amended by Chapter 670 of the Laws of 2022, authorizes the Town Board to adopt a local law providing a real property tax exemption of up to ten percent (10%) of the assessed value of real property owned by qualifying volunteer firefighters and ambulance workers that serve the Town of Ancram.

SECTION 3 Grant of Real Property Tax Exemption for Volunteer Firefighters, Volunteer Ambulance Workers and Un-remarried Spouses: The Town Board of the Town of Ancram, County of Columbia hereby provides, upon application, a real property tax exemption of ten percent (10%) of the assessed value of real property for individuals that meet the following qualifications:

1. The individual is an enrolled and certified member of an incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of Ancram, having been so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service, and the individual has a minimum of two (2) years of service with the incorporated volunteer fire company, fire department, or volunteer ambulance; and
2. The individual resides in the Town of Ancram; and
3. The property is the primary residence of the individual and is used exclusively for residential purposes, and any portion of the property not used for residential purposes shall be subject to taxation.

SECTION 4 Grant of Lifetime Real Property Tax Exemption for Certain Volunteer Firefighters and Volunteer Ambulance Workers: The Town Board of the Town of Ancram, County of Columbia hereby provides a lifetime real property tax exemption of ten percent (10%) of the assessed value of real property for any individuals that have been certified by the authority having jurisdiction over an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as having accrued twenty (20) or more years of active service, so long as their primary residence remains within the Town of Ancram.

SECTION 5 Surviving, Un-Remarried Spousal Exemption, for Members Killed in the Line of Duty: The Town Board of the Town of Ancram, County of Columbia, hereby provides for the continuation, upon application, of a real property tax exemption granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty, provided that:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of Ancram, as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of Ancram who was killed in the line of duty; and
2. The deceased member had been an enrolled member for at least five (5) years; and
3. The deceased member had been receiving the exemption prior to death.

SECTION 6 Surviving, Un-Remarried Spousal Exemption for Deceased Members: The Town Board of the Town of Ancram, County of Columbia hereby provides for the continuation, upon application, of a real property tax exemption granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse, provided that:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of Ancram, as an un-remarried spouse of an enrolled member such incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of Ancram; and
2. The deceased member had been an enrolled member for at least twenty (20) years; and
3. The deceased member had been receiving the exemption for such property prior to death.

SECTION 7 Application: Application for the real property exemption and a certification provided by the appropriate appointing authority having jurisdiction, shall be filed with the assessor for the Town of Ancram on or before the taxable status date of each year.

SECTION 8 Severability: If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted 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, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 9 No Diminution of Benefit: 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 10 Effective Date: This local law shall be effective immediately upon filing with the Secretary of State.