

(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 Essex  
Town  
Village

Local Law No. 5 of the year 2023

A local law to provide a property tax exemption to volunteer firefighters and ambulance workers.  
(Insert Title)

Be It enacted by the Board of Supervisors of the  
(Name of Legislative Body)

County  
City of Essex as follows:  
Town  
Village

**“ESSEX COUNTY PROPOSED LOCAL LAW NO. 5 OF 2023  
LOCAL LAW TO PROVIDE A PROPERTY TAX EXEMPTION  
TO VOLUNTEER FIREFIGHTERS AND  
VOLUNTEER AMBULANCE WORKERS**

**Section 1 - Purpose.**

The purpose of this Local law is to implement the authority granted to local taxing jurisdictions by Real Property Tax Law Section 466-a – Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers. Essex County Board of Supervisors finds that attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing a number of communities in Essex County and that maintaining effective emergency protection depends on the ability to retain volunteers.

The 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 decline in the number of volunteers serving as active responders to fire and medical emergencies and unless new volunteers 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 ambulance workers may be jeopardized.

The Board hereby determines that New York Real Property Tax Law Section 466-a makes available a tax exemption for volunteer firefighters at the option of the local municipality. The Board further finds and determines that Essex County should exercise said option and implement said tax exemption because it would enhance the ability to recruit and retain the volunteers that are the lifeblood of the volunteer fire organization

currently serving the residents of Essex County.

**Section 2 - Authority.**

This local law is proposed pursuant to NY RPTL §466-a and NY Municipal Home Rule Law §10, all as the same may be amended from time to time.

**Section 3 – 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 Essex County shall be exempt from taxation to the extent of ten percent of the assessed value of such property for County purposes, exclusive of special assessments.

**Section 4 – Eligibility Requirements.**

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service provided that:

- a. The volunteer firefighter or volunteer ambulance worker resides in the Town which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- b. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- c. 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 Section 3;
- d. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction for the volunteer fire company, fire department, or voluntary ambulance service as an active enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service;
- e. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by Essex County for exemption from Essex County tax which is hereby established as two (2) years of volunteer service.

**Section 5 – Grant of Lifetime Exemption.**

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service located in Essex County who accrues more than 20 years of active volunteer 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 10% exemption as 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 of Essex, New York.

**Section 6 – Surviving, Un-remarried Spouse of Enrolled Member Killed in the Line of Duty.**

The property tax exemption authorized by this local law shall be continued for the un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker 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 volunteer ambulance service as an un-remarried spouse of an enrolled member of such incorporated fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty;
- b. Such deceased volunteer had been an enrolled member for at least two (2) years; and
- c. Such deceased volunteer had been receiving the exemption prior to his or her death.

**Section 7 – Surviving, Un-remarried Spousal Exemption for Deceased Volunteer Firefighter or Volunteer Ambulance Workers with Twenty Years of Enrolled Member Service.**

The property tax exemption authorized by this local law shall be continued for the un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker provided 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 un-remarried spouse of an 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 un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

**Section 8 – Application.**

An application for the exemption described in this local law shall be filed on a form prescribed by the New York State Board of Real Property Services with the assessor or other appropriate agency, department, or office of the assessing unit in which the real property is located on or before the taxable status date.

**Section 9 – Effective Date.**

This local law shall take effect upon its being duly filed with the Secretary of State as provided by the Municipal Home Rule Law.”

**(If additional space is needed, attach pages the same size as this sheet and number each.)(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)**

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No 5 of 2023 of the (County)(City)(Town)(Village) of Essex was duly passed by the Board of Supervisors on November 6, 2023 in accordance with the applicable provisions of law. *(Name of legislative Body)*

**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)**

I hereby certify that the local law annexed hereto, designated as local law No \_\_\_\_\_ of 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_\_\_, and was (approved)(not approved)(repassed (Name of legislative Body) after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_, 20\_\_\_\_, (Elective Chief / Executive Officer\*) in accordance with the applicable provisions of law.

**3. (Final adoption by referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_\_\_ and was (approved)(not approved)(repassed (Name of legislative Body) after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_\_\_. Such local law (Elective Chief/Executive Officer\*) was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_, 20\_\_\_\_, in accordance with the applicable provisions of law.

**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of \_\_\_\_\_ of the (County)(City)(Town)(Village) of Essex was duly passed by the Board of Supervisors on \_\_\_\_\_ and was (approved)(not approved)(repassed after (Name of legislative Body) disapproval) by the N/A on N/A, 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_, in accordance with the applicable provisions of law.

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

**5. (City local law concerning Charter revision proposed by petition.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_, 20\_\_\_\_, became operative.

**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed hereto, designated as local law No \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_, 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 4 above.

  
Signature Judith A. Garrison

Title: Clerk of the Essex County Board of Supervisors

Date: November 6, 2023

(Seal)

**(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)**

STATE OF NEW YORK

COUNTY OF ESSEX

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature           Daniel T. Manning, Esq.          

Title:           Essex County Attorney          

County

City of           Essex          

Town

Village

Date:           November 6, 2023