

Local Law Filing

(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 Shawangunk, Ulster County, New York

Local Law No. 2 of the year 20²⁴

A local law Partial Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance

(Insert Title)

Service Workers

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

County City Town Village

(Select one.)

of Shawangunk as follows:

See attached.

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

TOWN OF SHAWANGUNK
LOCAL LAW #2 OF 2024 ENTITLED PARTIAL
REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER
FIREFIGHTERS AND VOLUNTEER AMBULANCE SERVICE WORKERS

BE IT ENACTED by the Town Board of the Town of Shawangunk ("Town"), in the County of Ulster, State of New York, as follows:

This local law amends Chapter 159 of the Code of the Town by adding a new Article VI, Section 159-10 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 authorize, upon proper and complete application, the partial real property tax exemption for such qualified enrolled members of said emergency services organizations for real property taxes imposed by the Town and, thereby, to sustain and increase volunteerism in those essential organizations.

Section 2. Authority.

This local law is adopted pursuant to Real Property Tax Law §466-a and also is authorized by the Municipal Home Rule Law, the Statute of Local Governments, Article 9 of the NYS Constitution and other applicable authority.

Section 3. Grant of exemption.

The primary residential real property located in the Town that is owned by a qualified, 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 for in this local law.

Section 4. Eligibility.

Such exemptions 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; and
- D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or other 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 containing such information as the Town, through its Assessor, may reasonably require.

Section 5. 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 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 of Ulster.

Section 6. Surviving, 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; 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 Firefighters or Volunteer Ambulance Workers with Twenty Years of Enrolled Member Service.

- 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; and
- C. 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 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 law.

Section 9. 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 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 take effect immediately upon filing with the Secretary of State.

BE IT ENACTED THIS 15th DAY OF February 2024 BY THE TOWN BOARD OF THE TOWN OF SHAWANGUNK, COUNTY OF ULSTER, STATE OF NEW YORK

KENNETH J. RONK JR., SUPERVISOR
 ADRIAN M. DEWITT, COUNCILMAN
 BRIAN AMTHOR, COUNCILMAN
 ALEX DANON, COUNCILMAN
 JOSEPH E. LOCICERO, COUNCILMAN

Jane P. Rascoe
 JANE P. RASCOE, TOWN CLERK
 TOWN OF SHAWANGUNK

TOWN SEAL :



(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. 2 of 2024 of the ~~(County)(City)(Town)(Village)~~ of Shawangunk, NY was duly passed by the Town Board on February 15 2024, 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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 20 , 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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(Elective Chief Executive Officer*)*

Such local law 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 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, 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 1 above.

Jane P Rascoe
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body
JANE P. RASCOE TOWN CLERK
Date: 2/20/2024

(Seal)

