

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.

Town of New Haven

Local Law No. 1 of the year 2024

A local law to allow enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption under RPTL§466-b.

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

Town of New Haven as follows:

SECTION 1 – TITLE:

This local law shall be known as Local Law 1 of 2024, a local law to allow enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption under RPTL§466-b.

SECTION 2 – PURPOSE AND INTENT:

This Local Law provides that a primary residence owned by an enrolled member of an incorporated volunteer fire company, volunteer fire company, volunteer fire department or incorporated volunteer ambulance service shall be exempt from taxation to the extent of ten percent of the assessed value of such property for town purposes, exclusive of special assessments, provided, however, that such exemption shall in no event exceed three thousand dollars multiplied by the latest state equalization rate for the assessing unit in which such real property is located and further subject to the limitations placed thereupon by RPTL§466-b.

SECTION 3 – AUTHORITY:

The New York State Legislature has, heretofore, amended the Real Property Tax Law (RPTL) to authorize municipalities to permit an enrolled volunteer firefighter and volunteer ambulance workers to be eligible for a real property tax exemption as it more particularly set forth in RPTL§466-b, which became effective as of December 9, 2022. This Local Law shall apply to assessment rolls prepared on the basis of a taxable status date of March 1, 2024, and thereafter.

SECTION 4 – DEFINITION:

(a) An enrolled firefighter for the purpose of this section shall mean an enrolled and active member of an incorporated volunteer fire company or a volunteer fire department whose primary residence is situated within the district or municipality served by the fire department that he or she is enrolled in. An “enrolled firefighter” shall not include members of a fire department auxiliary, fire marshals, retired or honorary members of a department or fire district commissioners or officers who are not also active firefighters required and/or certified to fight fires in a given year.

(b) And enrolled ambulance worker for the purposes of this section, shall mean an enrolled and active member of an incorporated voluntary ambulance service whose primary residence is situated within the district or municipality served by the volunteer ambulance service that he or she is enrolled in. An “enrolled volunteer ambulance worker” shall not include members of a service or commissioners or officers thereof who are also not active certified volunteer ambulance members.

SECTION 5 - EXEMPTION GRANTED:

(a) For Town real property taxes levied by the Town of New Haven, exclusive of special assessments, an enrolled firefighter or enrolled volunteer ambulance worker herein shall be eligible to receive the maximum exemption allowable pursuant to Real Property Tax Law §466-b(1) and Town of New Haven Law Number 1 of 2024 provided that an appropriate application is timely filed annually with the assessor of the applicable municipality together with a certification from the appropriate jurisdiction of his or her firefighter status and such other and further proof as required by the RPTL. An applicant’s property, or the property of an applicant and spouse, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for Town purposes, exclusive of special assessments, however, that such exemption shall, in no event, exceed three thousand dollars (\$3,000.00) multiplied by the latest state equalization rate for the assessing unit in which such real property is located. There shall be no lifetime or 20 year exemption under this local law as is otherwise provided for by RPTL§466-b(3).

(b) An enrolled firefighter or volunteer ambulance worker shall only be eligible to receive one exemption under this Local Law.

SECTION 6 – PROCEDURE FOR CERTIFICATION:

Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, volunteer fire department or volunteer ambulance service or such enrolled member and spouse unless:

(a) the applicant resides in the town served by such incorporated volunteer fire company or volunteer fire department or voluntary ambulance service;

(b) the property is the primary residence of the applicant;

(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, or the residence of applicant's and applicant's spouse, but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to exemption provided by this section; and

(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 of such incorporated volunteer fire company, fire department or voluntary ambulance service for at least five year and remains an active, enrolled member.

(e) the Oswego County Real Property Tax Director shall promulgate a uniform application for the procedure for the certification under this section which shall be filed on or before the taxable status date with the local assessor, and affirmed under penalty of perjury by both the applicant and an appropriate representative of the authority having jurisdiction for the volunteer fire company, fire department or voluntary ambulance service in order to enable an applicant, or applicant and spouse, to be eligible for said exemption in any given year.

SECTION 7 – SEVERABILITY:

If any part of this Local Law shall be found to be invalid, such invalidity shall apply only to such part, and the balance thereof shall remain in full force and effect.

SECTION 8 – EXPIRATION:

This Local Law and any exemption granted hereunder shall expire on December 9, 2025.

SECTION 9 – EFFECTIVE DATE:

This Local Law shall take effect immediately upon filing with the Office of Secretary of State of New York, and shall apply to assessment rolls prepared on the basis of a taxable status date of March 1, 2024, and thereafter.

(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, designation as local law No. 1 of 2024 of the Town of New Haven was duly passed by the Town Board on _____, 2024, in accordance with the applicable provisions of law.

(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.

JENNIFER WOOLSON, TOWN CLERK

(Seal)

Date: _____

(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 OSWEGO

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 REBEKAH S. PROSACHIK, ESQ.

Town Attorney
Title

Town of New Haven

Date: _____