

LOCAL LAW NO. __ OF 2024

**BOARD OF TRUSTEES
VILLAGE OF NELSONVILLE**

**A LOCAL LAW TO AMEND CHAPTER 172
OF THE NELSONVILLE VILLAGE CODE**

A LOCAL LAW to amend Chapter 172 of the Nelsonville Village Code concerning real property tax exemptions for volunteer firefighters and ambulance workers pursuant to N.Y. RPTL § 466-a, as amended.

BE IT ENACTED by the Village Board of Trustees of the Village of Nelsonville as follows:

Section 1. Purpose.

New York State Real Property Tax Law § 466-a (the “RPTL”) was amended by the State Legislature to authorize all villages and other municipalities to provide a partial real property tax exemption to enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service and their spouse. RPTL § 466-a was enacted by the State Legislature in an effort to assist municipalities and local taxing authorities with recruiting and retaining volunteer firefighters and ambulance workers.

Section 2. Local Law No. 3 of 2003, entitled “Tax Exemption for Members of Volunteer Fire Companies and Ambulance Services,” is hereby repealed.

Section 3. Chapter 172 of the Village Code of the Village of Nelsonville, entitled “Taxation” is hereby amended to add Article II, entitled “Tax Exemption for Members of Volunteer Fire Companies and Ambulance Services,” as follows:

ARTICLE II

**Tax Exemption for Members of Volunteer Fire Companies
and Ambulance Services**

§ 172-1 Legislative Intent.

It is the intent of the of the Village of Nelsonville to provide a partial real property tax exemption to eligible volunteer firefighters and volunteer ambulance workers and their spouses as set forth in New York State Real Property Tax Law § 466-a.

§ 172-2 Statutory Authority.

This Article is adopted pursuant to the authority granted under § 466-a, as amended, of the New York State Real Property Tax Law which provides that a village may grant a partial property tax exemption no greater than ten percent (10%) of the assessed value of the home to an eligible enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service and the spouse thereof, exclusive of special assessment.

§ 172-3. Grant of partial real property tax exemption for volunteer firefighters and volunteer ambulance workers.

An enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse shall receive a partial real property tax exemption worth ten (10%) percent of the assessed value of real property owned by such enrolled volunteer member and spouse if the following qualifications are satisfied:

- A. The applicant resides in the Village of Nelsonville, and is an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service which serves the Village of Nelsonville;
- B. The subject property is the primary residence of the applicant;
- C. The subject property is used exclusively for residential purposes, however, any portion of the property not used exclusively for residential purposes shall be subject to taxation and the remaining portion only shall be entitled to the exemption as provided by this Article; and
- D. The applicant has been certified by the Chief Executive Officer of such incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service as an enrolled member of such organization with at least two (2) years of service.

§ 172-4 Grant of partial lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service serving the Village of Nelsonville who accrues more than twenty (20) years of active service, and is so certified by the Chief Executive Officer of such organization, shall be granted the ten percent (10%) exemption as authorized by §466-A of the New York State Real Property Tax Law for the remainder of their life as long as such person's primary residence is located within the Village of Nelsonville.

§ 172-5 **Grant of partial exemption to eligible un-remarried spouses.**

A. Un-remarried spouses of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may continue to receive the partial exemption granted under this Article; provided the following qualifications are met:

- (1) Such un-remarried spouse is certified as an un-remarried 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 member who was killed in the line of duty had been enrolled for at least five (5) years; and
- (3) Such deceased member who was killed in the line of duty had been receiving the exemption under this Article prior to death.

B. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers may continue to receive the partial exemption granted hereunder, provided the following qualifications are met:

- (1) Such un-remarried spouse is certified as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
- (2) Such deceased member had been enrolled as a member for at least twenty (20) years; and
- (3) Such deceased volunteer and spouse were receiving an exemption under this Article for such property prior to the death of such volunteer firefighter or volunteer ambulance worker.

§ 172-6 **Filing of application to receive partial exemption.**

An application for an exemption under this Article shall be filed with the Town Assessor of the Town of Philipstown, or such other agency, department or office designed by the Board of Trustees, on or before the taxable status date on a form as proscribed by the New York State Taxation and Finance Commission.

§ 172-7 **No change to prior existing benefits.**

No volunteer member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service receiving a partial real property tax exemption under the Nelsonville Code or State Law prior to this Local Law going into effect shall suffer any diminution of such benefit because of the provisions of this Article.

Section 3. Ratification, Readoption and Confirmation.

Except as specifically modified by the amendments contained herein, Chapter 172 of the Code of the Village of Nelsonville is otherwise to remain in full force and effect and is otherwise ratified, readopted and confirmed.

Section 4. Numbering for Codification.

It is the intention of the Village of Nelsonville and it is hereby enacted that the provisions of this Local Law shall be included in the Code of the Village of Nelsonville; that the sections and subsections of this Local Law may be re-numbered or re-lettered by the Codifier to accomplish such intention; that the Codifier shall make no substantive changes to this Local Law; that the word “Local Law” shall be changed to “Chapter,” “Section” or other appropriate word as required for codification; and that any such rearranging of the numbering and editing shall not affect the validity of this Local Law or the provisions of the Code affected thereby.

Section 5. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law or 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 chapter, 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 6. Effective date.

This chapter shall take effect immediately upon filing with the Office of the Secretary of State of the State of New York.