

**VILLAGE OF SPRING VALLEY
SENATOR EUGENE LEVY MUNICIPAL PLAZA
200 NORTH MAIN STREET
SPRING VALLEY, NEW YORK 10977**

Resolution No. 202-2018

Moved Mayor Simon, Seconded by Trustee McGill

**RESOLUTION TO ADOPT A LOCAL LAW TO IMPLEMENT REAL PROPERTY TAX
LAW**

**SECTION 466-A TAX EXEMPTION FOR VOLUNTEER FIRE AND AMBULANCE
SERVICE WORKERS**

WHEREAS, a Resolution was duly adopted by the Village Board of the Village of Spring Valley on the 2nd day of May, 2018, calling for a Public Hearing to be held by the Spring Valley Village Board on the 16th day of May, 2018, at the Spring Valley Village Hall, located at 200 North Main Street, Spring Valley, New York, at 8:00 PM, to hear all interested parties on a proposed local law to amend the Spring Valley Village Code at Part II of the Spring Valley Village Code, "General Legislation", Chapter 237 "Taxation" to add "Article XIII- Tax Exemption for Volunteer Fire and Ambulance Service Workers to implement the Real Property Tax Law Section 466-a; and

WHEREAS, the Notice of said Public Hearing was duly advertised in accordance with law; and

WHEREAS, said Public Hearing was duly held at the Spring Valley Village Hall on the 16th day of May, 2018 at 8:00 PM, and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to the adoption of said Local Law, or any parts thereof; and

WHEREAS, the Village Board of the Village of Spring Valley, after due deliberation, finds it in the best interest of the Village to adopt said Local Law; it is therefore

RESOLVED, that the Village Board of the Village of Spring Valley adopts Local Law 3 of 2018 as follows:

**LOCAL LAW NO. 3-2018 - TO IMPLEMENT REAL PROPERTY TAX LAW SECTION
466-A TAX EXEMPTION FOR VOLUNTEER FIRE AND AMBULANCE WORKERS**

BE IT ENACTED, by the Village Board of the Village of Spring Valley, Rockland County, State of New York, as follows:

Section I. Authorization

The adoption of this Local Law is in accordance with Section 10 of New York's Municipal Home Rule Law and New York Real Property Tax Law Section 466-a.

Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. ____-2018 of the Village of Spring Valley. The purpose of this local law is to implement the Real Property Tax Law Section 466-a – Tax Exemption for Volunteer Fire and Ambulance Service Workers.

Section III. Legislative Finding

The Village Board of the Village of Spring Valley finds and hereby determines that New York Real Property Tax Law Section 466-a makes available a tax exemption for volunteer fire and ambulance service Workers at the option of the local municipality. The Village Board further finds and determines that the Village of Spring Valley should exercise said option and implement said tax exemption because it would be beneficial to volunteer fire and ambulance workers residing within the Village of Spring Valley.

Section IV. Amendment.

Part II of the Spring Valley Village Code, "General Legislation", Chapter 237 "Taxation" shall be amended to add "Article XIII- Tax Exemption for Volunteer Fire and Ambulance Service Workers" as follows:

Article XIII – Tax Exemption For Volunteer Fire and Ambulance Service Workers

237-66 – Legislative Intent

The Real Property Tax Law has been amended by the addition of a new § 466-A which permits a town to grant a partial tax exemption on 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. Said partial exemption can be 10% of the assessed value of such property for all Village, part Village and special district purposes.

§ 237-67 - Grant of exemption.

An exemption of 10% of assessed value of property owned by an eligible person as set forth below is hereby granted from taxation with respect to Village, part Village and special district charges. In no event shall the exemption exceed \$3,000 multiplied by the latest state equalization rate for the Village.

§ 237-68 - Eligibility.

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

A. The applicant resides in the village 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 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 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 section; and

D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five years. The applicant must submit proof of such certification together with the application for an exemption.

§ 237-69 - Grant of lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 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 exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within such county.

§ 237-70 - Application.

Application for such exemption shall be filed with the Assessor on or before the taxable status date on a form as prescribed by the State Board of Real Property Services.

§ 237-71 - No diminution of benefits.

No applicant who is a volunteer fire fighter 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 article shall suffer any diminution of such benefit because of the provisions of this article.

Section V. Validity and Severability

Should any word, section, clause, paragraph, sentence, part or provision of this Local Law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

Section VI. Repeal, Amendment and Supersession of Other Laws

All other Ordinances or Local Laws of the Village of Spring Valley which are in conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law force and effect during its effective period.

Section VII. Effective Date

This Local Law, after its adoption by the Village Board of the Village of Spring Valley, shall take effect immediately upon its filing with the Office of the Secretary of State of the State of New York and the exemption set forth herein shall be first available beginning with the 2018 assessment roll for the Village of Spring Valley.

Upon vote, motion carried by all

Dated: May 16, 2018