

NEW YORK STATE DEPARTMENT OF STATE
DIVISION OF CORPORATIONS, STATE RECORDS
AND UNIFORM COMMERCIAL CODE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NEW YORK 12231
LOCAL LAW FILING

TOWN OF STILLWATER

LOCAL LAW NO. 1 OF 2023

A Local Law Allowing a Partial Property Tax Exemption for Certain Volunteers

Section 1: Authorization.

A. New York Real Property Tax Law § 466-a authorizes the governing body of a county, city, town, village, school district, fire district, or special district, to partially exempt the residence of a volunteer firefighter or ambulance worker to the extent of 10% of the assessed value of such property. The exemption does not apply to special assessments.

B. An eligible city, village, town, school district, fire district, special district, or county may enact, after a public hearing, a local law, or a resolution in the case of a school district, to adopt the volunteer firefighters/ambulance workers exemption.

C. Any Town of Stillwater local law, ordinance or resolution which currently provides an exemption from taxation for an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, is hereby rescinded, provided, however, that this local law shall automatically incorporate and be deemed to conform to the provisions of Section 466-a of the NYS Real Property Tax Law as of December 9, 2025.

Section 2: Eligibility

A. The partial property tax exemption is available only to owners of property that primary residence of the applicant, and the property must be 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 other portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section.

B. If an eligible owner receives this exemption, the owner cannot claim a New York State income tax credit for the same volunteer service. However, if the property has multiple owners, the owner(s) whose volunteer service was not the basis of the exemption are eligible to claim that credit.

C. The exemption is available only to members of incorporated volunteer fire companies, fire departments, or incorporated ambulance services who have been certified as being enrolled members for a minimum of two to five years, depending on the policy. Eligible companies, departments or services are required to certify the names and address of their members who may be eligible for this exemption to the Town Assessor each year by March 1st.

D. At local option of the city, town, village, school district, fire district, special district, or county, an enrolled member who has accrued more than 20 years of active service may be granted the exemption for the remainder of their life, as long as the member's primary residence is located within such county. The Town of Stillwater elects to adopt this lifetime exemption for eligible volunteers. (This provision will become mandatory on December 9, 2025 by NYS law).

E. At local option, the exemption may be continued or reinstated for the un-remarried spouse of an enrolled member killed in the line of duty who had been a member of the volunteer fire company, fire department, or volunteer ambulance service for at least five years and was receiving the exemption prior to their death. The Town of Stillwater elects to adopt this extended coverage to an un-remarried spouse of an enrolled member killed in the line of duty. (This provision will become mandatory on December 9, 2025 by NYS law).

F. At local option, the exemption may be continued or reinstated for the un-remarried spouse of an enrolled member who accrued at least 20 years of active service and was receiving the exemption prior to their death. The Town of Stillwater elects to continue a lifetime exemption to an un-remarried spouse of an eligible volunteer who was granted a lifetime exemption prior to his or her death. (This provision will become mandatory on December 9, 2025 by NYS law).

G. The exemption may be granted only to applicants who reside in the jurisdiction served by the fire company, fire department, or ambulance service.

Section 3: Amount of exemption

The exemption equals 10% of the assessed value of the property.

Section 4: Deadline.

A. Applications must be made on NYS Tax and Finance Form RP-4666-a-vol to the Town Assessor may March 1st in order to be effective on that year's tax roll.

B. Once the exemption is granted, the exemption may continue for the authorized period provided that the eligibility requirements continue to be satisfied. It is not necessary to reapply after the initial year for the exemption for it to continue.

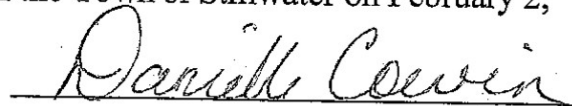
Section 5: Effective Date. This local law shall be effective as of the date of its adoption and subsequent filing with the NYS Secretary of State.

CERTIFICATION

I hereby certify that the local law designated as Local Law No.1 of 2023 of the Town of Stillwater was duly adopted by the Town Board of the Town of Stillwater on February 2, 2023, in accordance with the applicable provisions of law.

I further certify that I have compared the preceding Local Law No. 1 of 2023 with the original local law on the file in this office, and that the same is a correct transcript therefrom and of the whole of such original local law, and that such local law was finally adopted by the Town Board of the Town of Stillwater on February 2, 2023.

(Seal)



Danielle Cowin, Town Clerk

~~January~~ __, 2023

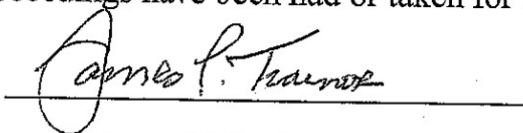
February 2, 2023

STATE OF NEW YORK

COUNTY OF SARATOGA

I, the undersigned, hereby certify that the foregoing Local Law No. 1 of 2023 contains the correct text and that all proper proceedings have been had or taken for the enactment of the Local Law annexed hereto.

Feb 8, , 2023



James P. Trainor

Attorney for the Town of Stillwater