

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 BLOOMING GROVE

Local Law No. 1 of the year 2024

A local law AMENDING THE TOWN CODE AT CHAPTER 216 (TAXATION) TO ADD ARTICLE X
(Insert Title)
GRANTING EXEMPTIONS TO VOLUNTEER FIREFIGHTERS AND AMBULANCE
WORKERS

Be it enacted by the TOWN BOARD of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of BLOOMING GROVE as follows:

SEE ATTACHED

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

(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. 1 of 2024 of the (County)(City)(Town)(Village) of BLOOMING GROVE was duly passed by the TOWN BOARD (Name of Legislative Body) on JANUARY 16 2024, in accordance with the applicable provisions of law.

~~**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 _____ (Name of Legislative Body) on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) and was deemed duly adopted 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 _____ (Name of Legislative Body) on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) on _____ 20____.

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 _____ (Name of Legislative Body) on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) 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 hereon 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.

Barbara E. Decker
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: January 17, 2024

(Seal)

TOWN OF BLOOMING GROVE

**LOCAL LAW NO. 1 OF 2024
AMENDING THE TOWN CODE AT CHAPTER 216 (TAXATION) TO ADD ARTICLE
X GRANTING EXEMPTIONS TO VOLUNTEER FIREFIGHTERS AND AMBULANCE
WORKERS**

BE IT ENACTED by the Town Board of the Town of Blooming Grove, Orange County, New York ("Town Board") as follows:

Section 1. Purpose and Intent

The purpose of this Local Law is to add a new Article X to Chapter 216 (Taxation) of the Town Code to authorize an exemption of up to 10% of the assessed valuation of the primary residence of qualified volunteer firefighters and/or volunteer ambulance workers in accordance with Section 466-a of the New York State Real Property Tax Law.

Section 2. Authority

This Local Law is enacted pursuant to the provisions of Municipal Home Rule Law § 10 and 466-a of the Real Property Tax Law of the State of New York.

Section 3. Amendment

Chapter 216, Article X shall be added to read as follows:

§ 216-32. Statutory authority.

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 up to 10% of the assessed value of such property for all Town purposes.

§ 216-33. Grant of exemption.

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Town of Blooming Grove so long as eligibility requirements as set forth below are met.

§ 216.34. Eligibility.

A. Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service provided that:

- (1) The property is owned by the volunteer firefighter or volunteer ambulance worker;
- (2) The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- (3) The property is used exclusively for residential purposes;
- (4) The volunteer firefighter or volunteer ambulance worker resides in the Town of Blooming Grove and the Town of Blooming Grove is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- (5) The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- (6) The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Blooming Grove, which is hereby established as five years.

§ 216.35. Grants of lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active volunteer service and who 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 section for the remainder of their life as long as their primary residence is located within the Town.

§ 216.36. Un-remarried spouse of enrolled member killed in line of duty.

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of their death.

§ 216.37. Un-remarried spouse of deceased enrolled member.

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of their death.

§ 216.38. Application.

A volunteer firefighter or volunteer ambulance worker must annually, or on before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Town of Blooming Grove, on a form as prescribed by the New York Commissioner of Taxation and Finance. The Town of Blooming Grove must maintain guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 216.39. Certification.

Any resident seeking such exemption, in addition to applying must cause the Volunteer Fire Company or Ambulance Service to annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

§ 216.40. No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

Section 4. Repeal, Amendment, and Supersession of Other Laws

All other Resolutions, Ordinances or Local Laws of the Town of Blooming Grove, which conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law full force and effect.

Section 5. State Environmental Quality Review Act

Pursuant to 6 NYCRR 617.5 (26) and (33), this Local Law is classified as a Type II action which requires no further review under the State Environmental Quality Review Act.

Section 6. Severability

If the provisions of any article, section, subsection, paragraph, subdivision or clause of this Local Law shall be judged invalid by a court of competent jurisdiction, such order of judgment shall not affect or invalidate the remainder of any article, section, subsection, paragraph, subdivision or clause of this Local Law.

Section 7. Code Preparation

The Town's Code preparation contractor is authorized, without further action of the Town Board, to correct typographical errors, numbering and other related technical changes that do not affect or alter the substantive provisions of this local law.

Section 8. Effective Date

This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Section 27 of the New York Municipal Home Rule Law.