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NOTICE OF ENACTMENT

PLEASE TAKE NOTICE that after a public hearing held pursuant to the requirements of law on July 6, 2023 and at a meeting held by the Town board of the Town of East Hampton, New York on December 21, 2023, the following Local Law was adopted:

LOCAL LAW NO. 28 OF 2023

INTRODUCTORY NO.21 OF 2023

SECTION I: LEGISLATIVE INTENT:

The New York State Real Property Tax Law Section 466-a, among other things, allows for volunteers with two (2) years of qualifying service to apply for the tax exemption which will increase the number of eligible volunteers over existing law. The Town Board recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well-being of our communities. The Town Board hereby finds that it is in the best social and economic interest of the Town of East Hampton to encourage volunteerism for said purposes. To that end, by providing the following exemption, and by making it available to a larger pool of volunteers, it is the intent to encourage volunteerism for our various fire and ambulance companies.

SECTION II: TOWN CODE AMENDED:

ARTICLE VII Exemption for Volunteer Fire Fighters and Ambulance Workers is amended to read in its entirety as follows:

Section 225-22. through Section 225-24. (Reserved)

Section 225-25. Purpose. The State Real Property Tax Law has been amended by adding a new Section 466-a regarding a partial real property tax exemption for the primary residence owned by a volunteer firefighter or volunteer ambulance worker. The intent of this local law is to continue and expand the partial real property tax exemption currently offered by the Town consistent with the terms of the newly amended statute.

Section 225-26. Applicability of exemption.

A. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing within the boundaries of the Town of East Hampton unless:

(1) The applicant resides within the Town of East Hampton, including any incorporated village within the Town, and is a member of any such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service serving any hamlet within the Town of East Hampton or the Incorporated Village of East Hampton or Sag Harbor;

(2) The property is the primary residence of the applicant;

(3) 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 law; and

(4) The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department for at least two 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 two years. It shall be the duty and responsibility of the Town Assessor to determine the procedure for certification;

B. Such continued exemption shall not be granted to the spouse of an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing within the boundaries of the Town of East Hampton who has been killed in the line of duty unless that spouse has not remarried and:

- (1) Such spouse is certified by the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service of which that spouse was a member;
- (2) Such deceased volunteer had been an enrolled member for at least two years; and
- (3) Such deceased volunteer had been receiving the exemption prior to his or her death.

C. 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 (10%) exemption authorized by this Article for the remainder of his or her life as long as his or her primary residence is located within the Town of East Hampton.

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

E. Incorporated volunteer fire companies, fire departments and incorporated volunteer ambulance services shall file lists of their enrolled members and the spouses of members killed in the line of duty who have not remarried who are eligible for the exemption provided by this law with the East Hampton Town Assessor on or before March 1st on a form as prescribed by the State Board of Real Property Services.

F. No applicant who is a volunteer firefighter or volunteer ambulance worker who, by reason of such status, is receiving any benefit under the provisions of Article 4 of the State Real Property Tax Law on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

Section 225-27. Exemption Granted. Real property owned in whole or in part by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or by the spouses of those eligible volunteers who have been killed in the line of duty so long as that spouse has not remarried, shall be exempt from taxation to the extent of 10% of the assessed value of such property for Town purposes, exclusive of special assessments.

SECTION III: AUTHORITY

The New York State Legislature has, heretofore, amended the Real Property Tax Law to authorize municipalities to permit enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption as is more particularly set forth in Real Property Tax Law Section 466-a which State statute was made effective as of December 9, 2022.

SECTION IV EFFECTIVE DATE:

This local law shall take effect immediately upon filing with the Secretary of State.