New York State Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, NY 12231-0001
www.dos.ny.gov

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 Goshen

**FILED
STATE RECORDS**

MAR 14 2024

DEPARTMENT OF STATE

Local Law No. 3 **of the year 20**24

A local law to replace Chapter 86, Article III of the Town Code of the Town of Goshen
(Insert Title)
to authorize property tax exemption to volunteer firefighters and volunteer

ambulance workers in accordance New York State Real Property Tax Law

Section 466-a

Be it enacted by the Town Board **of the**
(Name of Legislative Body)

☐County ☐City ☒Town ☐Village
(Select one:)

of Goshen **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. 3 _____ of 20 24 ____ of the (County)(City)(Town)(Village) of Goshen _____ was duly passed by the Town Board _____ on February 22 ____ 20 24 ____ , in accordance with the applicable
(Name of Legislative Body)
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
_____ on _____ 20 _____ , and was (approved)(not approved)
(Name of Legislative Body)
(repassed after disapproval) by the _____ and was deemed duly adopted
(Elective Chief Executive Officer)*
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
_____ on _____ 20 _____ , and was (approved)(not approved)
(Name of Legislative Body)
(repassed after disapproval) by the _____ on _____ 20 _____ .
(Elective Chief Executive Officer)*
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
_____ on _____ 20 _____ , and was (approved)(not approved)
(Name of Legislative Body)
(repassed after disapproval) by the _____ on _____ 20 _____ . Such local
(Elective Chief Executive Officer)*
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.

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* 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
thereon 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.

_____
Clerk of the county legislative body, City, Town or Village Clerk or
officer designated by local legislative body

(Seal)

Date: March 8, 2024

TOWN OF GOSHEN
LOCAL LAW NO. 3 OF 2024

A LOCAL LAW TO REPLACE CHAPTER 86, ARTICLE III OF THE TOWN CODE OF THE TOWN OF GOSHEN TO AUTHORIZE PROPERTY TAX EXEMPTION TO VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS IN ACCORDANCE NEW YORK STATE REAL PROPERTY TAX LAW § 466-a

Be it enacted by the Town of Goshen in the County of Orange as follows:

Section 1.   Purpose and Intent

It is the intent and purpose of this Local Law to replace Chapter 86, Article III of the Town Code of the Town of Goshen, entitled "Resident, Active-Duty Volunteer Fire Fighters and Ambulance Personnel Exemption", to grant a partial real property tax exemption to qualifying volunteer firefighters and volunteer ambulance workers, active and residing in the Town of Goshen, County of Orange, State of New York, as authorized by New York State Real Property Tax Law § 466-a.

Section 2.   Chapter 86 ("Taxation")

Article III of Chapter 86, entitled "Resident, Active-Duty Volunteer Fire Fighters and Ambulance Personnel Exemption", is hereby repealed and replaced with the following language:

Article III. Volunteer Firefighters and Ambulance Workers Exemptions

§86-4, "Purpose"

This article is to provide for certain partial real property tax exemptions on the assessment of real property owned by qualifying volunteer firefighters, volunteer ambulance personnel, and their qualifying spouses, in the Town of Goshen.

§86-5, "Authority"

This article is adopted pursuant to New York State Real Property Tax Law §466-a, which authorized 10% real property tax exemption for qualified active volunteer firefighters, and volunteer ambulance workers. The Town of Goshen provides for this exemption under Local Law No. 1102005. New York State Real Property Tax Law §466-a requires a municipality that currently already provides for this exemption to adopt a local law, ordinance or resolution to conform to the new provisions of New York State Real Property Tax Law §466-a, as enacted December 9, 2022.

§86-6 "Exemption Granted"

A. Any qualified member who has been certified by the authority having jurisdiction (hereinafter the "AHJ") for the incorporated volunteer fire company, fire department or volunteer ambulance service as an enrolled active member of such incorporated volunteer fire company, fire department or volunteer ambulance service shall be entitled to a 10% reduction in the taxable value of their real property for Town real property tax purposes so long as:

   1) The applicant resides in the Town of Goshen, which is served by the incorporated volunteer fire company, fire department or volunteer ambulance service;

2) The real property in question serves as the primary residence of the applicant;

3) The real property in question 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 primary residence but is instead used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided for under this Section;

4) The applicant has been an enrolled member of incorporated volunteer fire company, fire department or volunteer ambulance service for at least 5 years prior to submitting an application for tax exemption; and

5) The applicant has submitted an Application for Volunteer Firefighters/Ambulance Workers Exemption to the Town Assessor or AHJ and has obtained a certificate from the Town Assessor or AHJ certifying to such membership and to participate and/or attendance levels established for such qualification.

B. Any member who has achieved over 20 years of accumulated service shall be considered a life member and the exemption shall continue for the remainder of their life if the real property serves as their primary residence.

C. Any un-remarried surviving spouse of a volunteer who was killed in the line of duty shall continue to receive the 10% real property tax exemption if:

1) The AHJ certifies that the un-married surviving spouse is eligible for the exemption;
2) The volunteer had accumulated at least 5 years of service;
3) The real property in question continues to serve as the primary residence of the surviving spouse; and
4) The deceased volunteer had been receiving the exemption prior to their death.

D. Any un-remarried surviving spouse of a volunteer that passed away shall continue to receive the 10% real property tax exemption if:

1) The AHJ certifies that the un-married surviving spouse is eligible for the exemption;
2) The deceased volunteer had accumulated at least 20 years of service;
3) The real property in question continues to serve as the primary residence of the surviving spouse; and
4) The deceased volunteer had been receiving the exemption prior to their death.

§86-7 "Exemptions"

No such exemptions under this Section shall be granted until a volunteer firefighter or volunteer ambulance worker has achieved a minimum of two (2) years of service.

§86-8 – Intentionally omitted.

§86-9 – Intentionally omitted.

§86-10 – Intentionally omitted.

§86-11 – Intentionally omitted.

Section 3.   Effective Date

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