

# 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 Harriman

Local Law No. 3 of the year 20 24

A local law amending Chapter 118, article IV, Tax Exemption for Volunteer Emergency Personnel  
(Insert Title)

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

County  City  Town  Village  
(Select one:)

of Harriman as follows:

SEE ATTACHMENT

(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 2024 of the (County)(City)(Town)(Village) of Harriman was duly passed by the Board of Trustees on March 12 2024, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*

**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 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 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 \_\_\_\_\_ above.

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

Date: 3/13/24

(Seal)

## NOTICE OF PUBLIC HEARING

PLEASE TAKE NOTICE that the Village Board of Trustees of the Village of Harriman will hold a public hearing on Local Law Introductory # 3 of 2024, amending Chapter 118, Article IV – Tax Exemption for Volunteer Emergency Personnel, at the Village of Harriman Village Hall, 12 Church Street, Harriman, New York on March 12, 2024 at 7:25 p.m. or as soon thereafter as the matter may be heard.

The purpose of the local law is to implement the authority granted to local taxing jurisdictions by NY Real Property Tax Law Section 466-a, authorizing municipalities to adopt a local law which will provide enrolled volunteer firefighters and voluntary ambulance workers with an opportunity to be eligible for a new real property tax of up to ten percent of the assessed value of the primary residence of such qualifying volunteer firefighters and ambulance workers, and provide a continuation or reinstatement of a real property tax exemption of ten percent of the assessed value of the primary residence for surviving spouses, who have not remarried, of formerly enrolled volunteer firefighters and voluntary ambulance workers to the extent authorized by Section 466-a.

All persons interested in the subject of the proposed Local Law will be heard by the Village Board of Trustees at the above time and place. Persons may appear in person or by agent. All written communications addressed to the Village Board in connection with the proposed Local Law must be received by the Village Board at or prior to the Public Hearing.

BY ORDER OF THE VILLAGE BOARD  
JANE LEAKE  
VILLAGE CLERK

Dated: March 1, 2024

**LOCAL LAW NO. 3 OF 2024**

**A LOCAL LAW TO REPEAL CHAPTER 118, ARTICLE IV, OF THE VILLAGE CODE ENTITLED “TAX EXEMPTION FOR VOLUNTEER EMERGENCY PERSONNEL” AND REPLACE IT WITH A NEW CHAPTER 118, ARTICLE IV ENTITLED “TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS” PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW AND TO RENUMBER SECTIONS 118-27 THROUGH 118-35 OF CHAPTER 118.**

BE IT ENACTED by the Board of Trustees of the Village of Harriman, County of Orange, State of New York, as follows:

**Section 1. Amendments to Chapter 118, Article IV.**

Chapter 118, Article IV of the Village Code entitled “Tax Exemption for Volunteer Emergency Personnel” is hereby repealed in its entirety, and replaced with a new Chapter 118, Article IV, entitled: “Tax Exemption for Volunteer Firefighters and Ambulance Workers” as follows:

**§ 118-23. Purpose and Intent.**

The purpose of this Local Law is to repeal and replace Chapter 118, Article IV of the Village Code to authorize an exemption on real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service pursuant to the provisions of Section 466-a of the New York State Real Property Tax Law. While the Village Code already provides such an exemption, the Village is required to adopt a local law that conforms to the provisions of newly enacted Section 466-a of the New York State Real Property Tax Law in order to continue to provide the exemption. The new local law adopts new enhancements to the exemption to the extent authorized under § 466-a including exemptions for eligible spouses, reducing the minimum service requirement and eliminating the exemption cap imposed under the former law. This local law also renumbers § 118-27 through § 118-35 of Chapter 118.

**§ 118-24. Authority and Legislative Findings.**

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

**§ 118-25. 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 Village of Harriman so long as eligibility requirements as set forth below are met.

**§ 118-26. Eligibility.**

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; 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;
- (4) The volunteer firefighter or volunteer ambulance worker resides in the Village of Harriman and the Village of Harriman is served by such incorporated volunteer fire company, 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 Village of Harriman, which is hereby established as two (2) years.

**§ 118-27. Grants of lifetime exemption.**

Any enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance 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 10% exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within the Village.

**§ 118-28. 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 his or her death.

**§ 118-29. 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 his or her death.

**§ 118-30. 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 Village of Harriman in the Town where the member resides on a form as prescribed by the New York Commissioner of Taxation and Finance.

**§ 118-31. Certification.**

Each year, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement shall be filed by the volunteer member's Fire Company or District or Ambulance Company with the assessor responsible for the assessment roll for the Village of Harriman in the Town where the member resides. The certification shall be submitted on an official letter/document from the Company. Such list must provide, as of the applicable taxable status date, the name of the enrolled member, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

**§ 118-32. 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 2. Amendments to Chapter 118 Sections 118-27 through 118-35.**

Sections 118-27 through § 118-35 of Chapter 118 are renumbered as follows:

- Section 118-27 is renumbered § 118-33
- Section 118-28 is renumbered § 118-34
- Section 118-29 is renumbered § 118-35
- Section 118-30 is renumbered § 118-36
- Section 118-31 is renumbered § 118-37
- Section 118-32 is renumbered § 118-38
- Section 118-33 is renumbered § 118-39

Section 118-34 is renumbered § 118-40  
Section 118- 35 is renumbered § 118-41

**Section 3. 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 4. 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.





# *Village of Harriman*

1 Church Street  
Harriman, New York 10926  
TEL: (845) 783-4421

## NOTICE OF ADOPTION

PLEASE TAKE NOTICE that the Village Board of the Village of Harriman has adopted a local law amending Chapter 118, Article IV, Tax Exemption for Volunteer Emergency Personnel of the Harriman Village Code pursuant to the Municipal Home Rule Law.

The purpose of the local law is to implement the authority granted to local taxing jurisdictions by NY Real Property Tax law Section 466-a, authorizing municipalities to adopt a local law which will provide enrolled volunteer firefighters and voluntary ambulance workers with an opportunity to be eligible for a new real property tax of up to ten percent of the assessed value of the primary resident of such qualifying volunteer firefighters and ambulance workers, and provide a continuation or reinstatement of real property tax exemption of ten percent of the formerly enrolled volunteer firefighters and voluntary ambulance workers to the extent authorized by Section 466-a.

The law is authorized by Law §3-C of the Village Code.

The local law will take effect immediately upon filing it in the Office of the Secretary of State.

BY ORDER OF THE VILLAGE BOARD  
Village of Harriman  
Jane Leake, Village Clerk

Dated: March 13, 2024



# *Village of Harriman*

1 Church Street

Harriman, New York 10926

TEL: (845) 783-4421

March 13, 2024

I certified that this is a true copy of the Local Law 3 of 2024 amending Chapter 118, Article IV, Tax Exemption for Volunteer Emergency Personnel of the Village of Harriman Code pursuant to the Municipal Home Rule Law which was adopted by the Village Board of Trustees on March 12, 2024.

  
\_\_\_\_\_  
Jane Leake  
Village Clerk

Village Seal Approval:



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