

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 Millbrook

FILED
STATE RECORDS
MAR 28 2023

DEPARTMENT OF STATE

Local Law No. 1 of the year 2023

A local law Enacting Local Law No. 1 of 2023 Amending Chapter 207 of the Village Code Entitled
(Insert Title)

"Taxation" to add a New Article Providing a Property Tax Exemption for Volunteer

Firefighters and Ambulance Workers Pursuant to Section 466-a of the NY Real Property

Tax Law

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

County City Town Village
(Select one.)

of Millbrook

as follows:

Section 1. Legislative intent: The New York State Legislature recently amended the Real Property Tax Law to create a new Section 466-a to provide an exemption of up to 10% of the assessed value of real property owned by volunteer firefighters and ambulance workers. In order for the exemption to be available it is necessary for the local government body to adopt of local law providing for such an exemption and establishing the minimum service requirement and certification of service requirement. The Village Board has determined that volunteer firefighters and ambulance workers provide essential services to the Village residents and providing such a real property tax exemption will help with recruiting new members and retaining existing members of the volunteer fire and ambulance services. Therefore, the Village Board has determined it is in the best interest of the Village to enact a local law providing for such real property tax exemption.

(Please 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 2023 of the (County)(City)(Town)(Village) of Millbrook was duly passed by the Board of Trustees on March 8th 2023, 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) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

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) (repassed after disapproval) by the _____ on _____ 20____.
(Name of Legislative Body)
(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) (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.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

* 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.)

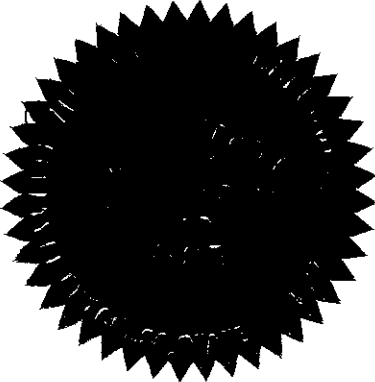
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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.



[Handwritten Signature]

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

Date: 3/20/2023

RESOLUTION No. 2023-003 v.2

Enacting Local Law No. ^{1st} of 2023 Amending Chapter 207 of the Village Code Entitled
"Taxation" to add a New Article Providing a Property Tax Exemption for Volunteer
Firefighters and Ambulance Workers Pursuant to Section 466-a of the NY Real Property
Tax Law

At a meeting of the Village Board of Trustees of the Village of Millbrook ("Village Board"), held at the Village Fire House, 20 Front Street, Millbrook, New York on the 8th day of March, 2023, at 6:00 p.m., Village Mayor, Tim Collopy called the meeting to order, and Mayor Collopy, seconded by Trustee Contino, moved the following resolution, to enact the following local law, to be known as Local Law No. ^{1st} of 2023, entitled "A Local Law Amending Chapter 207 of the Village Code entitled 'Taxation' to add a new Article V to Provide for a Property Tax Exemption for Volunteer Firefighters and Ambulance Workers Pursuant to Section 466-a of the New York Real Property Tax Law" as follows:

WHEREAS, the following Local Law was introduced as Proposed Local Law No. ^{1st} of 2023, by Resolution adopted at a regular meeting of the Village Board held on February 8th, 2023; and

WHEREAS, a properly noticed public hearing was held before the Village Board during the meeting on March 8th, 2023, on Local Law No. ^{1st} of 2023; and

WHEREAS, the Village Board determined the enactment of this Local Law will have no adverse environmental impacts and issued a Negative Declaration pursuant to the New York State Environmental Quality Review Act; and

NOW THEREFORE, BE IT ENACTED by the Board of Trustees of the Village of Millbrook ("Village Board") as follows:

Section 1. Legislative intent: The New York State Legislature recently amended the Real Property Tax Law to create a new Section 466-a to provide an exemption of up to 10% of the assessed value of real property owned by volunteer firefighters and ambulance workers. In order for the

exemption to be available it is necessary for the local government body to adopt of local law providing for such an exemption and establishing the minimum service requirement and certification of service requirement. The Village Board has determined that volunteer firefighters and ambulance workers provide essential services to the Village residents and providing such a real property tax exemption will help with recruiting new members and retaining existing members of the volunteer fire and ambulance services. Therefore, the Village Board has determined it is in the best interest of the Village to enact a local law providing for such real property tax exemption.

Section 2. Chapter 207 of the Village Code entitled “Taxation” is hereby amended to add a new Article V to include the following language.

“Article V Volunteer Firefighters and Ambulance Workers Exemption

§ 207-20. Grant of Exemption.

An exemption of 10% of the assessed value of real 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 Millbrook as long as eligibility requirements are met.

§207-21 Eligibility Requirements.

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

- A. The property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Village of Millbrook and the Village of Millbrook is served by such incorporated volunteer fire company or fire department or incorporated volunteer ambulance service;
- E. 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 volunteer ambulance service; and

- F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Village of Millbrook, which is hereby established as two (2) years.

§207-22 Application.

A volunteer firefighter or volunteer ambulance worker must annually, on or 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 Millbrook, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Millbrook must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§207-23 Certification.

The Village of Millbrook must 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.

§207-24 No Diminution of Benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the New York Real Property Tax Law as of the effective date of this Article of the Village Code shall not have any of those benefits diminished because of the exemption provided by this Article.

§207-25 Grant of Lifetime Exemption.

Any eligible enrolled member who accrues more than twenty (20) years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the 10% exemption as authorized by this Article for the remainder of his or her life as long as his or her primary residence is located within the Village of Millbrook.

§207-26 Un-remarried Spouse of Enrolled Member Killed in the 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 (5) years and had been receiving the exemption at the time of his or her death.

§207-27 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 twenty (20) years and the deceased volunteer and his or her un-remarried spouse had been receiving the exemption at the time of the death of the volunteer.”

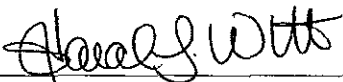
Section 3. If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such declaration shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

Section 4. This local law shall take effect as of the date of filing with the New York Secretary of State.

The foregoing resolution was duly put to a vote which resulted as follows:

Mayor Collopy	Aye
Trustee Herzog	Aye
Trustee Contino	Aye
Trustee Doro	Aye
Trustee Murphy	Aye

DATED: Millbrook, New York
March 8, 2023



SARAH J. WITT, VILLAGE CLERK
Village of Millbrook