

**Local Law #3 of 2023
(Full Mtg. 2/7/2023)**

RESOLUTION #27

APPROVAL/ LOCAL LAW AMENDING CHAPTER 220 OF THE CODE OF PUTNAM COUNTY ENTITLED "TAXATION" (Members of Volunteer Fire Depts & Ambulance Corps Exemption)

Be it enacted by the Legislature of the County of Putnam as follows:

Section 1.

Article X of Chapter 220 of the Putnam County Code as added by L.L. No. 1 of 2003 is hereby repealed and replaced as follows:

ARTICLE X

Exemption for Qualified Members of Volunteer Fire Departments and Ambulance Corps

§ 220-65 Legislative intent.

Chapter 670 of the Laws of 2022 added a new section 466-a to the Real Property Tax Law, repealing prior sections 466-a through 466-k, though continuing the exemption provided therein. New section 466-a provides a real property tax exemption of 10% for qualified members of volunteer fire departments and ambulance corps statewide, subject to adoption by individual municipalities. Members of volunteer fire departments and ambulance corps provide valuable services to the people of Putnam County. In order to be certified and recertified, such volunteers must undertake numerous hours of training on their own time and frequently at their own expense. The purpose of this exemption is to maintain the ranks of the volunteer corps and encourage volunteers to join. The enabling legislation enacted by the State Legislature requires that localities must adopt a local law in order to afford those volunteers such exemption.

§ 220-66 Requirements.

Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service residing in such county unless:

- A. The applicant resides in the city, town, or village which is served by such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service;**
- B. The property is the primary residence of the applicant;**
- C. 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; and

- D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service for a period of five years of service.
- E. The applicant must file a certificate from his or her qualifying organization that he or she is an enrolled member. Such certification of membership must certify that the member received credit under a service award program defined by Article 11-A, 11-AA, 11-AAA, or 11-AAAA of the General Municipal Law for the period of service claimed in the application.

§ 220-67 Lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who accrues more than twenty 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 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 such county.

§ 220-68 Spousal exemption where member is killed in the line of duty.

Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. An exemption granted under this chapter shall be continued, and a pre-existing exemption shall be reinstated, where the exemption was previously claimed by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who was killed in the line of duty; and
- B. Such deceased volunteer had been an enrolled member for at least five years; and
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

§ 220-69 Spousal exemption where member is deceased.

Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. An exemption granted under this chapter shall be continued, and a pre-existing exemption shall be reinstated, to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and**
- B. Such deceased volunteer had been an enrolled member for at least twenty years; and**
- C. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.**

§ 220-70 Application for exemption.

- A. Application for such exemption, along with the certificate of membership defined above, shall be filed with the applicable town assessor on or before the taxable status date on a form as prescribed by the Commissioner of the Office of Real Property Tax Services.**
- B. Certification shall be required for any period of time claimed by an applicant that is not already on file with the applicable town assessor.**
- C. The assessor shall review the application and certification to ensure they have satisfied the requirements of this law.**

§ 220-71 Continuation of exemption.

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 this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section. Any exemption under Article X of Chapter 220 as added by L.L. No. 1 of 2003 shall be considered the same and equivalent to the exemption available under this article.

Section 3.

This Local Law shall take effect immediately upon the filing with the secretary of state.