

LOCAL LAW NO. 3 OF 2023 OF THE TOWN OF WAWARSING

A Local Law to Amend Chapter 99, Article IV “Taxation” of the Code of the Town of Wawarsing to provide “Volunteer Firefighter and Volunteer Ambulance Service Worker Partial Tax Exemption” to read as follows:

Be it enacted by the Town Board of the Town of Wawarsing, County of Ulster, State of New York, as follows:

Section 1. “Taxation” of the Code of the Town of Wawarsing Chapter 99 is hereby amended to modify Article IV, to provide for “Volunteer Firefighter and Volunteer Ambulance Service Worker Partial Tax Exemption” to read as follows:

ARTICLE IV Volunteer Firefighter and Volunteer Ambulance Service Worker Partial Tax Exemption

§ 99-11 Purpose and Legislative Intent.

This Local Law is enacted for the purpose of providing a partial tax exemption upon certain real property based upon the owner’s membership in a volunteer Fire Department or volunteer Ambulance Service organizations, as permitted by Section 466-a of the New York’s Real Property Tax Law. The purpose of this Article is to provide a partial exemption from taxation imposed by Town of Wawarsing upon certain real property situated within the Town of Wawarsing owned by persons who voluntarily serve as members of a volunteer Fire Department or volunteer Ambulance Service under the parameters set forth herein, pursuant to the authority vested in the Town by §466-a of the Real Property Tax Law of the State of New York.

§ 99-12 Partial Exemption Granted.

- A. Real property owned by an enrolled member of the volunteer Fire Department or volunteer Ambulance Service, or such enrolled member and spouse, residing within the Town of Wawarsing shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for Town purposes, exclusive of special assessments.
- B. Such exemption shall only be granted to an enrolled member of a volunteer Fire Department or volunteer Ambulance Service if:
 1. the applicant resides within the Town of Wawarsing; and
 2. the property is the primary residence of the applicant; and
 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; and
 4. the applicant has been certified by the Chief, or his/her designee, of the volunteer Fire Department or Ambulance Service as an enrolled member of

said Department or volunteer Service having served a minimum of two (2) consecutive years of service. The Chief of the Department or Service, or his/her designee, shall determine eligibility for the exemption established hereunder utilizing the official service records of each applicant.

§ 99-13 Lifetime Partial Exemption Eligibility.

Any enrolled member of the volunteer Fire Department or volunteer Ambulance Service who accrues more than twenty (20) years of active service and is so certified by the Chief of the Department or Service, or his/her designee, shall be granted the ten percent (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 Town of Wawarsing.

§ 99-14 Line of Duty Death Partial Exemption Eligibility.

Un-remarried spouses of volunteer Firefighters or volunteer Ambulance Service Workers killed in the line of duty shall be entitled to continue the partial exemption granted hereunder provided, however, that:

1. such un-remarried spouse is certified by Chief of the Department or Service, or his/her designee, as an un-remarried spouse of an enrolled member of the volunteer Fire Department or volunteer Ambulance Service who was killed in the line of duty; and
2. such deceased volunteer had been an enrolled member for at least five (5) years; and
3. such deceased volunteer had been receiving the exemption prior to his or her death.

§ 99-15 Deceased Member Partial Exemption Eligibility.

Un-remarried spouses of deceased volunteer Firefighters or volunteer Ambulance Service Workers shall be entitled to continue the partial exemption granted hereunder provided, however, that:

1. such un-remarried spouse is certified by the Chief of the Department or Service, or his/her designee, as an un-remarried spouse of an enrolled member of the volunteer Fire Department or volunteer Ambulance Service; and
2. such deceased volunteer had been an enrolled member for at least twenty years (20); and
3. such deceased volunteer and un-remarried spouse had been receiving the exemption prior to his or her death.

§ 99-16 Application Procedure.

A volunteer Firefighter or volunteer Ambulance Service 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 Town of Wawarsing, on a form as prescribed by the New York State Commissioner of Taxation and Finance and shall provide such additional information or documentation as reasonably requested by the Assessor.

Section 2. Severability.

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Town Board of the Town of Wawarsing hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

Section 3. Repeal.

Chapter 99, Article IV, Sections 99-11 through 99-16, of the existing Code of the Town of Wawarsing are hereby repealed.

Section 4. Authority.

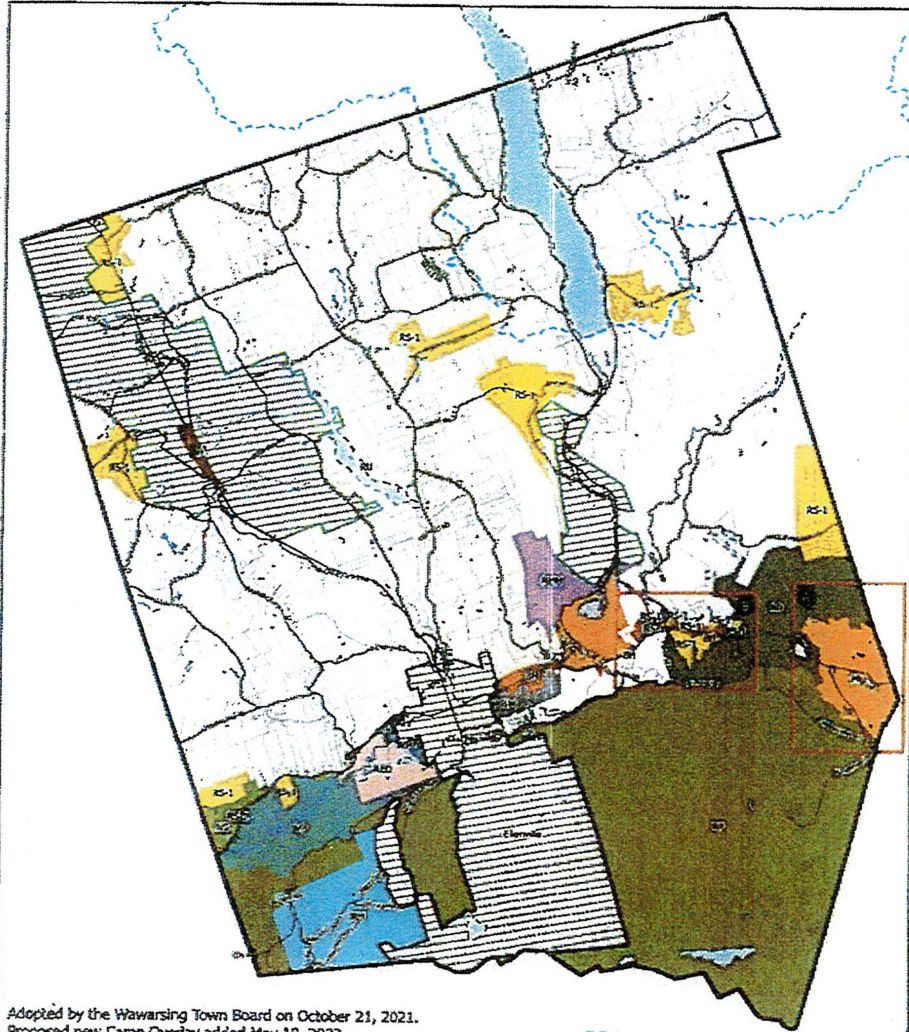
This Local Law is enacted pursuant to the Municipal Home Rule Law and Real Property Tax Law §466-a. This Local Law shall supersede the provisions of the Town Law to the extent it is inconsistent with the same, and to the extent permitted by the New York State Constitution, the Municipal Home Rule Law, or any other applicable statute.

Section 5. Effective Date.

The law shall become effective upon filing with the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.

Attachment:

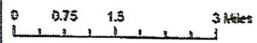
Revised Appendix F – Official Zoning Map.



Adopted by the Wawarsing Town Board on October 21, 2021.
Proposed new Camp Overlay added May 18, 2023.



- NYC DEP Watershed
 - Roads
 - Waterbodies
 - Wawarsing
 - Elterville
 - Parcels
- Zoning Districts**
- AD Agricultural Development District
 - RP Ridge Protection District
 - YP Viewshed Protection District
 - RU Rural
 - RH Ridge Harriet
 - RS-1 Residential Settlement
 - RNE1 Residential Manufactured Homes
 - RU1 Mixed Use
 - NS Neighborhood Settlement
 - BH Business-Highway
 - PCIM Planned Commercial, Industrial, and Mixed Use
 - RED Resort and Economic Development
 - Camp Overlay



Town of Wawarsing Zoning Map
Ulster County, NY