

TOWN OF WARWICK



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April 12, 2024

General Code Publishers Corp.
781 Elmgrove Road
Rochester, NY 14624

RE: Local Law #3 of 2024

At the regular meeting of the Town Board of the Town of Warwick held on Thursday, April 11, 2024 the Town Board adopted Resolution #R2024-155, entitled ADOPT LOCAL LAW #3 OF 2024 A Local Law amending Local Law #5 of 2023 amending a partial tax exemption upon real property based upon the owner's volunteer membership in fire districts and ambulance districts of the Town of Warwick pursuant to section 466-a of the real property tax law to include deceased member partial exemption eligibility, so as to entitle un-remarried spouses of deceased volunteer firefighters and ambulance corp. to continue, or reinstate, the exemption received by the deceased volunteer firefighters and ambulance corp. consistent with the applicable laws of the County of Orange and State of New York.

A certified copy of this resolution is enclosed. Please include this in the Town of Warwick Code Book.

If you have any questions please do not hesitate to contact my office at the above listed telephone number.

Yours truly,

Eileen M. Astorino
Town Clerk

TOWN OF WARWICK



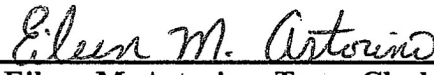
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I, EILEEN ASTORINO, Town Clerk of the Town of Warwick, in the County of Orange, State of New York **HERE BY CERTIFY** that the following resolution #R2024-155 **ADOPT LOCAL LAW NO. 3 OF 2024** was adopted at the regular meeting of the Town Board of the Town of Warwick duly called and held on Thursday, April 11, 2024 have been compared by me with the original minutes as officially recorded in the Town Clerk's Office in the Minute Book of the Town Board and is a true, complete and correct copy thereof and of the whole of said original minutes so far as the same relate to the subject matter.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Town of Warwick this 12th day of April 2024.

SEAL


Eileen M. Astorino, Town Clerk

#R2024-155 ADOPT LOCAL LAW NO. 3 OF 2024

Motion Supervisor Dwyer, seconded Councilman Kowal to adopt Local Law No. 3 of 2024 Amending Local Law No. 5 of 2023, A Local Law amending a partial tax exemption upon real property based upon the owner's volunteer membership in fire districts and ambulance districts of the Town of Warwick pursuant to section 466-a of the real property tax law to include deceased member partial exemption eligibility, so as to entitle un-remarried spouses of deceased volunteer firefighters and ambulance corp. to continue, or reinstate, the exemption received by the deceased volunteer firefighters and ambulance corp. consistent with the applicable laws of the County of Orange and State of New York.

Motion Carried (5 Ayes, 0 Nays) Supervisor Dwyer declared this resolution duly

TOWN OF WARWICK

ADOPTED LOCAL LAW NO. 3 OF 2024

INTRODUCTORY LOCAL LAW NO. 3 OF 2024 “AMEND LOCAL LAW NO. 5 OF 2023 “2023 A LOCAL LAW PROVIDING FOR A PARTIAL TAX EXEMPTION UPON REAL PROPERTY BASED UPON THE OWNER’S VOLUNTEER MEMBERSHIP IN FIRE DISTRICTS AND AMBULANCE DISTRICTS OF THE TOWN OF WARWICK PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW TO INCLUDE DECEASED MEMBER PARTIAL EXEMPTION ELIGIBILITY

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

Section 1. Purpose.

This Local Law is enacted for the purpose of providing a partial tax exemption upon real property based upon the owner’s membership in the Fire and Ambulance (collectively, the “Districts”), volunteer organizations, of the Town of Warwick as permitted by Section 466-a of New York’s Real Property Tax Law.

Section 2. Amendment.

The portion of the Town of Warwick Code entitled **Chapter 144, Article VI entitled “Exemption for Volunteer Fire Fighters and Ambulance Workers”** shall be and hereby is amended by this Local Law as follows:

Replace Article VI Entitled: “Amount of exemption; conditions” as follows:

§ 144-7 Amount of exemption; conditions

The purpose of this article is to provide a partial exemption from taxation imposed by the Town of Warwick upon real property situated within the Town of Warwick owned by persons who voluntarily serve as members of any of The Districts 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.

- A. Real property in the Town of Warwick owned and resided in by an enrolled member and/or spouse of a volunteer fire company, fire department or ambulance corp. of any of the Districts 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 be granted to an enrolled member of any of The Districts if:
 - 1. The property is within the Town of Warwick and is the primary residence of the applicant; and

2. 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, the nonresidential portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and
3. The applicant has been certified by the authority having jurisdiction for the District in question as an enrolled member of said District having served a minimum of two consecutive years of service. The Chief of the District, or his/her designee, shall provide a list of eligible members for the exemption established hereunder utilizing the official service records of each applicant. This list will be provided to the Town Board by February 15th of the year prior to the year for which the exemption is sought.

Add the following new sections as follows:

§ 144-8 Lifetime Partial Exemption Eligibility.

Any enrolled member of any of the Districts who accrues more than twenty years of active service and is so certified by the Town Board, 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 the Town of Warwick.

§144-9 Line of Duty Death Partial Exemption Eligibility

Un-remarried spouses of volunteer firefighters or ambulance corps members killed in the line of duty shall be entitled to continue, or reinstate, a pre-existing partial exemption granted hereunder; provided, however, that:

1. Such un-remarried spouse is certified by the Town of Warwick as an un- remarried spouse of an enrolled member of any of the Districts who was killed in the line of duty; and
2. Such deceased volunteer had been an enrolled member for at least five years; and
3. Such deceased volunteer had been receiving the exemption prior to his or her death

§ 144-10 Deceased member partial exemption eligibility.

Un-remarried spouses of deceased volunteer firefighters or ambulance corps members shall be entitled to continue, or reinstate, a pre-existing partial exemption granted hereunder; provided, however, that:

1. Such un-remarried spouse is certified by the Town of Warwick as an un-remarried spouse of an enrolled member of any of the Districts who is deceased; and
2. Such deceased volunteer had been an enrolled member for at least 20 years; and
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption prior to his or her death.

§ 144-11 Application Procedure.

A volunteer firefighter or ambulance corp. member or qualifying spouse must annually, on or before the applicable taxable status date, file an application, with a letter from the department or corp. in which they serve indicating length of service, for such property tax exemption with the assessor responsible for preparing the assessment roll for the Town of Warwick, on a form as prescribed by the New York State Commissioner of Taxation and Finance and acceptable to The Town of Warwick.

Section 3. 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 Warwick hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

Section 4. Repeal

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 5. 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 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 6. Effective Date

This 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.