

## **TOWN OF ROXBURY**

### **LOCAL LAW NO. 1 FOR THE YEAR 2023**

#### **A LOCAL LAW TO AUTHORIZE A PARTIAL REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS**

Be it enacted by the Town Board of the Town of Roxbury, in the County of Delaware, as follows:

##### **SECTION 1. PURPOSE AND INTENT**

New York State Real Property Tax Law Section 466-a authorizes a partial exemption from real property taxes on qualifying residential real property for volunteer firefighters and volunteer ambulance workers, as defined in Real Property Tax Law Section 466-a. Local Law No. 1 of 2023 hereby supersedes Local Law No. 1 of 2023 that was filed with the Department of State on April 24, 2023 to amend an administrative error in Section 2 to strike a reference to “village” and to insert the word “town.”

Pursuant to Section 466-a of the Real Property Tax Law, the Town of Roxbury is authorized to adopt a local law establishing a partial exemption from the Town portion of real property taxes for volunteer firefighters and volunteer ambulance workers who own qualified residential real property within the Town of Roxbury. It is the desire of the Town Board of the Town of Roxbury to provide for such exemption on Town of Roxbury properties to volunteer firefighters and ambulance workers for their valued service to our community.

##### **SECTION 2. ELIGIBILITY**

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service or such enrolled member and spouse residing in any county shall be exempt from taxation of up to ten percent (10%) of the assessed value of such property for town purposes, if such enrolled member meets the following criteria:

- (a) The applicant resides in the Town of Roxbury which is served by such incorporated volunteer fire company or 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 for other purposes, such portion shall be subject to taxation and the remaining residential portion shall be entitled to the exemption herein provided;
- (d) The Town of Roxbury has certified that the applicant is an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service and has met the minimum service requirement of two (2) years of service.

1. Any enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who accrues more than 20 years of active service, and is so certified by the Town, shall be granted the ten percent (10%) exemption as authorized by this section applicable to his or her property within the Town of Roxbury for the remainder of his or her life as long as his or her primary residence is located within Delaware County.

### **SECTION 3. UN-REARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS OR VOLUNTEER AMBULANCE WORKERS KILLED IN THE LINE OF DUTY**

Pursuant to Real Property Tax Law Section 466-a(4), any pre-existing exemption claimed under this local law by a volunteer firefighter or volunteer ambulance worker shall be continued or reinstated to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty, provided that:

- (a) Such un-remarried spouse is certified by the Town 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 (5) years; and
- (c) Such deceased volunteer had been receiving the exemption prior to his or her death.

### **SECTION 4. UN-REARRIED SPOUSES OF DECEASED VOLUNTEER FIREFIGHTERS OR VOLUNTEER AMBULANCE WORKERS**

Pursuant to Real Property Tax Law Section 466-a(5), any pre-existing exemption claimed under this local law by a volunteer firefighter or volunteer ambulance worker shall be continued or reinstated to such deceased enrolled member's un-remarried spouse, provided that:

- (a) Such un-remarried spouse is certified by the Town as an un-remarried spouse of an 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 20 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.

## **SECTION 5. APPLICATION**

Applications for such exemption shall be filed with the Town Tax Assessor on or before the taxable status date on a form as prescribed by the Commissioner of the New York State Department of Taxation and Finance.

## **SECTION 6. EFFECTIVE DATE**

This local law shall take effect immediately upon filing in the office of the New York State Secretary of State.