

Local Law Filing

New York State Department of State

41 State Street, Albany, NY, 12231

Town of

Fine

Local Law No. 2

of the year 2005

A local Law to Allow Enrolled Volunteer Firefighters and Volunteer Ambulance Workers to be Eligible for a Real Property Tax Exemption Under RPTL § 466-f

Be it enacted by the Town Board of the Town of Fine as follows:

Section 1. Legislative intent.

The town board recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well-being of our communities. The town board hereby finds that it is in the best social and economic interests of the Town of Fine to encourage volunteerism for said purposes. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies.

Section 2. Exemptions for certain volunteer firefighters and ambulance workers.

(a) 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 the Town of Fine 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, provided, however, that such exemption shall in no event exceed \$3,000.00 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.

(b) 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 town unless:

(i) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

(ii) the property is the primary residence of applicant;

(iii) 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

(iv) the incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the St. Lawrence County Director of Emergency Services a complete list of all enrolled members, with their respective dates of service for such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service. The St. Lawrence County Director of Emergency Services shall then review all potential candidates and certify those who meet the necessary criteria to be eligible for this exemption.

(c) Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the state board.

(d) 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 section.

(e) If the applicant has twenty (20) years of consecutive service, he/she shall be eligible for a lifetime exemption.

(f) If spouses or co-owners of property are both eligible for such exemption, the property shall be subject to two (2) exemptions.

Section 3. Effective date.

This local law shall take effect upon its filing with the New York State Secretary of State and shall apply to real property having a taxable status on or after the 1st day of January, 2006, next succeeding the date on which this act shall become law.

(Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2005, of the Town of Fine was duly passed by the Town Board on November 16, 2005, in accordance with the applicable provisions of law.

Hope M. Dolan, Town
Clerk, Town of Fine

(Seal)

Date:

STATE OF NEW YORK

ss. :

COUNTY OF ST. LAWRENCE

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Marcia L. LeMay,
Town Attorney
Town of Fine

Date: