

**Local Law No. \_\_ of 2023, entitled:**

**“Local Law Amending Article VII of Chapter 210 of the Town Code – Property Tax Exemption for Volunteer Firefighters and Ambulance Workers”**

BE IT ENACTED BY, the Town Board of the Town of Clinton as follows:

1. Article VII of Chapter 210 of the Town Code (existing Sections 210-19 through 210-23) is hereby amended by repealing the existing Article VII in its entirety and replacing it with a new Article VII, which shall read as follows:

**Article VII Exemption for Volunteer Fire Fighters and Ambulance Workers**

**§ 210-19 Amount of exemption.**

In accordance with § 466-a of the New York State Real Property Tax Law, real property which is the primary residence of an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or an enrolled member and such member's spouse, shall be entitled to an exemption from Town of Clinton real property taxes, exclusive of special assessments, to the extent of ten percent (10%) of the assessed value of such property upon satisfying the criteria set forth in this Article.

**§ 210-20 Qualifications.**

In order to qualify for the annual real property tax exemption, the applicant must:

- A. Reside within the Town of Clinton.
- B. Use the property as a primary residence.
- C. Use the property 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 Article.
- D. Be certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department in the Town of Clinton as an enrolled member of such incorporated volunteer fire company or fire department for at least two (2) years, or the applicant has been certified by the authority having jurisdiction in the Town of Clinton for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two (2) years.

**§ 210-21 Lifetime Exemption.**

An enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance shall be granted the real property tax exemption described in § 210-19 for the duration of his or her life, provided:

- A. The applicant accrues more than twenty (20) years of active service and is so certified by the authority having jurisdiction in the Town of Clinton for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service.
- B. The primary residence of the applicant remains within the Town of Clinton.
- 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 Article.

**§ 210-22 Exemption Extensions – Surviving Spouses, Member Killed in Line of Duty.**

The real property tax exemption described in § 210-19 shall be reinstated or extended to any un-remarried surviving spouse of a deceased member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service killed in the line of duty, provided:

- 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 in the Town of Clinton 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 member had been an enrolled member of the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service for at least five (5) years; and
- C. Such deceased member had been receiving the exemption prior to his or her death.

**§ 210-23 Exemption Extensions – Other Surviving Spouses.**

The real property tax exemption described in § 210-19 shall be reinstated or extended to any un-remarried surviving spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service not covered by § 210-22 above provided:

- 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 in the Town of Clinton 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 member had been an enrolled member for at least twenty (20) years; and
- C. Such deceased member and un-remarried spouse had been receiving the exemption for such property prior to the death of such member.

**§ 210-24 Certification.**

The Town of Clinton has adopted, by Resolution, the procedure for the certifications required in this Article.

**§ 210-25 Application.**

Application for the exemption provided herein shall be made with the Office of the Assessor for the Town of Clinton, on or before the taxable status date, on a form as prescribed by the State Board of Real Property Services.

- 2. The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision, or phrase of this Local Law, as declared by the valid judgment of any court of competent jurisdiction to be unconstitutional, shall not affect the validity or enforceability of any other section, subsection, paragraph, sentence, clause, provision, or phrase of this Local Law, which shall remain in full force and effect.
- 3. This Local Law is adopted pursuant to the New York State Constitution, New York Municipal Home Rule Law § 10, and New York Real Property Tax Law § 466-a to advance and protect the health, safety, and welfare of the Town.

4. To the extent that any provision of this Local Law is inconsistent with Town Law §§ 263, 274-a, 274-b or any other provision of Article 16 of the Town Law, the provisions of this Local Law are expressly intended to and do hereby supersede any such inconsistent provisions under the Town's municipal home rule powers, pursuant to Municipal Home Rule Law §10(1)(ii)(d)(3); §10(1)(ii)(a)(14) and §22 to supersede any inconsistent authority.
5. This Local Law shall take effect immediately upon filing with the Secretary of State.