

Local Law Number 13 Of 2007

County Of Ulster

A Local Law To Allow Enrolled Volunteer Firefighters And Volunteer Ambulance Workers To Be Eligible For A Real Property Tax Exemption Under Real Property Tax Law (RPTL) § 466-h

BE IT ENACTED, by the Legislature of the County of Ulster, as follows:

SECTION 1. ENABLING LEGISLATION. The New York State Legislature has, heretofore, amended Real Property Tax Law (RPTL) to authorize municipalities to permit enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption as is more particularly set forth in RPTL § 466-h.

SECTION 2. LEGISLATIVE INTENT. The Legislature recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well being of our communities. The Legislature hereby finds that it is in the best social and economic interest of the County of Ulster 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 3. 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 Ulster County shall be exempt from taxation to the extent of ten percent of the assessed value of such property for county purposes, exclusive of special assessments provided however, that such exemption shall in no event exceed \$3,000 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 County unless:

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- (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 the 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 Ulster County Director of Emergency Communication/Emergency Management a complete list of enrolled members, with their respective dates of service for such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service. The Ulster County Director of Emergency Communications/Emergency Management shall then review all potential candidates and certify those that 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.

Local Law Number 13 Of 2007

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- (d) Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, 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 this state.

SECTION 4. SEVERABILITY. If any part of this local law shall be found to be invalid, such invalidity shall apply only to such part, and the balance thereof shall remain in full force and effect.

SECTION 5. EFFECTIVE DATE. This Local Law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.

Adopted: August 8, 2007