TOWN OF MARBLETOWN

INTRODUCTORY LOCAL LAW NO. OF 2023

A LOCAL LAW PROVIDING FOR A PARTIAL TAX EXEMPTION UPON REAL PROPERTY BASED UPON THE OWNER'S VOLUNTEER MEMBERSHIP IN A TOWN OF MARBLETOWN FIRE DEPARTMENT OR MARBLETOWN FIRST AID UNIT PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW

Be it enacted by the Town Board of the Town of Marbletown, County of Ulster, 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 a Town of Marbletown Fire Department or Marbletown First Aid Unit, volunteer organizations, as permitted by Section 466-a of New York's Real Property Tax Law.

Section 2. Amendment.

The portion of the Town of Marbletown Code entitled **Chapter 172. TAXATION** shall be and hereby is amended by this Local Law as follows:

Add New Article VIII Entitled: "Volunteer Firefighter and Ambulance Worker Partial Tax Exemption" as follows:

§ 182-34 Legislative Intent.

The purpose of this article is to provide a partial exemption from taxation imposed by the Town of Marbletown upon real property situated within the Town of Marbletown owned by persons who voluntarily serve as members of a Town of Marbletown Fire Department or the Marbletown First Aid Unit 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.

§ 182-35 Partial Exemption Granted.

A. Real property owned by an enrolled volunteer member of a Town of Marbletown Fire Department or the Marbletown First Aid Unit or such enrolled member and spouse residing within the Town of Marbletown 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 not be granted to an enrolled member of a Town of Marbletown Fire Department or Marbletown First Aid Unit unless:

1. The applicant resides within the Town of Marbletown;

2. The property is the primary residence of the applicant;

3. 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

4. The applicant has been certified by the authority having jurisdiction for a Town of Marbletown Fire Department or Marbletown First Aid Unit as an enrolled member of said Department or First Aid Unit having served a minimum of two consecutive years of service. The Chief of the Department or First Aid Unit, or his/her designee, shall determine eligibility for the exemption established hereunder utilizing the official service records of each applicant.

§ 182-36 Lifetime Partial Exemption Eligibility.

Any enrolled member of a Town of Marbletown Fire Department or Marbletown First Aid Unit 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 Marbletown.

§ 182-37 Line of Duty Death Partial Exemption Eligibility.

Un-remarried spouses of volunteer firefighters or rescue squad workers killed in the line of duty shall be entitled to continue the partial exemption granted hereunder; provided, however, that:

1. Such un-remarried spouse is certified by the Town of Marbletown as an un-remarried spouse of an enrolled member of the Town of Marbletown Fire Department or Marbletown First Aid Unit 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.

§ 182-38 Deceased Member Partial Exemption Eligibility.

Un-remarried spouses of deceased volunteer firefighters or rescue squad workers shall be entitled to continue the partial exemption granted hereunder; provided, however, that:

1. Such un-remarried spouse is certified by the Town of Marbletown as an un-remarried spouse of an enrolled member of a Town of Marbletown Fire Department or Marbletown First Aid Unit who is deceased; and

2. such deceased volunteer had been an enrolled member for at least twenty years; and

3. such deceased volunteer and un-remarried spouse had been receiving the exemption prior to his or her death.

§ 182-39 Application Procedure.

A volunteer firefighter or rescue squad worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Town of Marbletown, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Marbletown.

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 Marbletown 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 Village 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.
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