**Village of Middleburgh**

**Schoharie County**

**LOCAL LAW NO. 1 of 2023**

**A Local Law to Enact a Property Tax Exemption for Volunteer Firefighters and Ambulance Workers Pursuant to Section 466-a of the Real Property Tax Law**

Be it hereby enacted by the Village Board of the Village of Middleburgh, Schoharie County, New York, as follows:

**SECTION I: INTENT AND PURPOSE**

It is the intent of this Village Board to make a property tax exemption available to volunteer firefighters and ambulance workers, during their active service and as a grant of lifetime exemption for those eligible, as well as to ensure un-remarried spouses continue to receive said exemption.

**SECTION II: GRANT OF EXEMPTION:**

**A. Grant of Exemption**

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Village of Middleburgh as long as eligibility requirements are met.

**B. Eligibility Requirements**

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

**A.** The property is owned by the volunteer firefighter or volunteer ambulance worker;

**B.** The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;

**C.** The property is used exclusively for residential purposes;

**D.** The volunteer firefighter or volunteer ambulance worker resides in the Village of Middleburgh and the Village of Middleburgh is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

**E.** The volunteer firefighter or voluntary ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and

**F.** The volunteer firefighter or voluntary ambulance worker meets the minimum service requirement established by the Village of Middleburgh, which is hereby established as two years.

**C. Application**

A volunteer firefighter or volunteer ambulance worker must annually, or on 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 Village of Middleburgh, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Middleburgh must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

**D. Certification**

The Village Board of Trustees must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member’s address of residence.

**E. No Diminution of Benefits**

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this Local Law shall not have any of those benefits diminished because of this Local Law.

**F. Grant of Lifetime Exemption**

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the 10% exemption as authorized by this Local Law for the remainder of his or her life as long as his or her primary residence is located within the Village of Middleburgh.

**G. Un-remarried Spouse of Enrolled Member Killed in the Line of Duty**

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

**H. Un-remarried Spouse of Deceased Enrolled Member**

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

**SECTION III: REPEALER**

Any prior Local Law currently in existence which is inconsistent with the terms of this Local Law is hereby repealed. Furthermore, if any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

**SECTION IV: EFFECTIVE DATE:**

This Local Law shall take effect immediately upon its filing with the Secretary of State.

**Roll Call Vote (Yea/Nay):**

**Adams, Sheryl\_\_\_\_\_\_\_\_\_\_**

**Bergan, Patricia\_\_\_\_\_\_\_\_\_**

**Fernandez, Amanda\_\_\_\_\_\_\_\_\_\_**

**Knight, Timothy\_\_\_\_\_\_\_\_\_**

**Tinker, Robert \_\_\_\_\_\_\_\_\_\_**

Enacted pursuant to adoption: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, by the Village Board of the Village of Middleburgh.

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Patricia Bergan

Mayor, Village of Middleburgh

I hereby certify that this local law, designated as Local Law No. 1 of 2023, was duly passed by the Village Board of the Village of Middleburgh on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, in accordance with the applicable provisions of law.

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript there from and of the whole of such original local law, and was finally adopted in the manner indicated above.

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Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Melanie Laraway,

Village Clerk