

Local Law Number 4 Of 2024

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-a

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

SECTION 1. STATUTORY AUTHORITY.

The New York State Legislature has, heretofore, amended the 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-a which State statute was made effective as of December 9, 2022.

SECTION 2. LEGISLATIVE INTENT AND PURPOSE.

The said RPTL § 466-a, among other things, allows for volunteers with two (2) years of qualifying service to apply for the tax exemption which will increase the number of eligible volunteers over existing law. 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, and by making it available to a larger pool of volunteers, it is the intent to encourage volunteerism for our various fire and ambulance companies.

SECTION 3. EXEMPTION GRANTED.

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 ten percent (10%) of the assessed value of such property for County purposes, exclusive of special assessments.

B. Application for such exemption shall be made by the property owner on file with the Assessor having jurisdiction of the real property on or before the taxable status date on a form prescribed by the Commissioner of the New York State Department of Taxation and Finance Office of Real Property Tax Services.

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C. 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 Ulster County unless:

1. 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;
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;
4. The applicant has served as an enrolled member with such volunteer fire company or fire department or incorporated voluntary ambulance service for a minimum of two (2) years; and
5. The authority having jurisdiction for the incorporated volunteer fire company or fire department and incorporated voluntary ambulance service shall annually certify a list of enrolled members who are in compliance with the enrollment period minimum to the Assessor's office, on or before March 1 of each year.
 - i. The "Authority Having Jurisdiction" shall mean:
 - a. In the case of a fire district, the Board of Fire Commissioners of the Fire District;
 - b. In the case of a contract fire department in a fire protection district, the town board;
 - c. In the case of a village fire department, the village board;
 - d. In the case of city fire department, the city council
 - e. In the case of an incorporated voluntary ambulance service, the town board; and

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- ii. Any applicant or person who files a company, department, or service certification, and is convicted of willfully making any false statement in the application or certification documentation for such exemption, shall be subject to the penalties prescribed in the Penal Law.
- 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 RPTL § 466-a for the remainder of his or her life as long as his or her primary residence is located within Ulster County.
- E. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty: An exemption by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse may be continued or re-instated if such member is killed in the line of duty; provided, however, that:
 - 1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service 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
 - 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.
- F. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers: An exemption by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service may be continued or re-instated to such deceased enrolled member's un-remarried spouse; provided, however, that:

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1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; 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 for such property prior to the death of such volunteer.

SECTION 4. EXISTING EXEMPTIONS PRESERVED.

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 New York Real Property Tax Law Article 4 as of December 9, 2022 shall suffer any diminution of such benefit because of the provisions of RPTL § 466-a.

SECTION 5. EXISTING LOCAL LAW REPEALED AND REPLACED.

Local Law No. 13-2007, adopted on 8-8-2007 and as amended by Local Law No. 4-2023, adopted on 4-18-2023 and codified as Ulster County Code §§ 312-37, 312-38 and 312-39 and 312-39.1 is hereby repealed and replaced by the provisions of this local law so as to conform to the terms of RPTL § 466-a.

SECTION 6. EFFECTIVE DATE.

This Local Law shall take effect immediately upon filing with the Office of the Secretary of State of the State of New York and shall apply to taxable status dates occurring on or after January 1, 2024.

Adopted by the County Legislature: September 17, 2024

Approved by the County Executive: October 15, 2024

Filed with New York State Department of State: October 31, 2024