

(USE THIS FORM TO FILE A LOCAL LAW WITH THE SECRETARY OF STATE)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

Town of Fremont Local Law No. 1 of the year 2024

A LOCAL LAW OF THE TOWN OF FREMONT TO PROVIDE A PARTIAL EXEMPTION FROM TAXATION OF REAL PROPERTY OWNED BY AN ENROLLED VOLUNTEER FIREFIGHTER OR AMBULANCE WORKER PURSUANT TO SECTION 466-A OF THE NEW YORK STATE REAL PROPERTY TAX LAW AS ENACTED BY CHAPTER 670 OF THE LAWS OF 2022

Be it enacted by the Town Board of the Town of Fremont as follows:

Section 1. STATUTORY AUTHORITY:

This local law is adopted pursuant to the provisions of the Municipal Home Rule Law of the State of New York, and by the New York State Real Property Tax Law Section 466-A.

Section 2. TITLE:

This Local Law shall be known and cited as "A Local Law of the Town of Fremont Providing a Partial Exemption from Taxation of Real Property owned by an enrolled firefighter or ambulance worker pursuant of Section 466-A of the New York State Property Tax Law as enacted by Chapter 670 of the Laws of 2022.

Section 3. EXEMPTION PROVIDED:

- a. Real Property situate within the Town of Fremont, Steuben County, New York, owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, or by such enrolled member and spouse residing in the Town of Fremont, shall be exempt from taxation for real estate taxes to be levied by the Town of Fremont to the extent of ten percent of the assessed value of such property, exclusive of special assessments.
- 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 Town unless:
 - (i) The applicant resides in the Town which is served by such incorporated volunteer fire company or fire department or incorporated voluntary 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;
 - (iv) The incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the Steuben County Director of Offices of Emergency Services a complete list of enrolled members, with their respective dates of service for such incorporated volunteer fire company, fire department, or incorporated

- voluntary ambulance service; and
- (v) The applicant shall have performed two (2) years of continuous service as a volunteer firefighter, or ambulance worker, as specifically defined by section 466-a, of the Real Property Tax Law of the State of New York; or
 - (vi) If all other provisions are met, the applicant may receive a lifetime exemption provided the applicant shall have at least twenty (20) years of service and as maintained and continues to maintain the primary residence in Steuben County; and
 - (vii) An unmarried surviving spouse of an eligible volunteer may retain the exemption provided the requirements of Section 3.a and b.i-vi about are met.
- 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.
- d. 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 Article 4, of the Real Property Tax law of the State of New York, on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

Section 4. EFFECTIVE DATE:

This Local law shall take effect upon filing with the Secretary of State of the State of New York in accordance with section twenty-seven of the Municipal Home Rule Law, and shall apply to real property having a taxable status date on or after the first day of January 2024, the effective date of section 466-A, of the Real Property Tax Law of the State of New York.