

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

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

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.

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.

# Local Law Filing

(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.

County  City  Town  Village  
(Select one.)

of Fremont

Local Law No. 1 of the year 20 24

A local law Partial Exemption from Taxation of Real  
(Insert Title)  
Property Owned by an enrolled Volunteer  
Firefighter or Ambulance Worker

Be it enacted by the Town Board of the  
(Name of Legislative Body)

County  City  Town  Village  
(Select one.)

of Fremont as follows:

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2024 of the (County)(City)(Town)(Village) of Fremont was duly passed by the Town Board on September 16 2024, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*

**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

**3. (Final adoption by referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

**5. (City local law concerning Charter revision proposed by petition.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20\_\_\_\_, became operative.

**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

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 therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.

*Susan M. Peck*

\_\_\_\_\_  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 9/11/24

(Seal)

STATE OF NEW YORK  
**DEPARTMENT OF STATE**

ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001  
HTTPS://DOS.NY.GOV

KATHY HOCHUL  
GOVERNOR

WALTER T. MOSLEY  
SECRETARY OF STATE

September 24, 2024

Town of Fremont  
8217 Cream Hill Road  
Arkport, New York 14807-9443

**RE: Town of Fremont, Local Law 1 2024, filed on 9/17/2024.**

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, [www.dos.ny.gov](http://www.dos.ny.gov).

Sincerely,  
State Records and Law Bureau  
(518) 473-2492.



**Department  
of State**