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Town of Ghent

Local Law No. 4 of the year 2023

A Local Law amending the Code of the Town of Ghent, Part 2, General Legislation, Chapter 161, Taxation, Article V Volunteer Fire Fighters and Ambulance Workers Exemption, to provide for real property tax exemptions for Volunteer Firefighters and Volunteer Ambulance Workers pursuant to Section 466-A of the Real Property Tax Law.

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

Section 1. LEGISLATIVE INTENT AND PURPOSE

The Town Board of the Town of Ghent finds and determines that the Town must attract and retain quality volunteer firefighters and emergency medical personnel to maintain effective emergency protection for the Town. To this end, it is important for the Town to provide real property tax exemptions as an incentive to attract new volunteers and to help combat a persistent and alarming decline in the number of volunteers serving as active responders to fire and medical emergencies.

The Town Board further finds and determines that unless recruits are found to replace retiring volunteers, and seasoned members are encouraged to continue their volunteer service, the health and safety of citizens served by volunteer firefighter and emergency medical personnel may be jeopardized. Real property tax exemptions are an appropriate way to recognize the personal sacrifice and dedication of the men and women who unselfishly give their time and risk their safety to protect their neighbors without compensation.

The purpose of this Local Law is to adopt the real property tax exemptions provided for volunteer firefighters and emergency medical personnel in accordance with Section 466-a of the Real Property Tax Law.

Section 2. ENACTMENT

The Code of the Town of Ghent, Part 2, General Legislation, Chapter 161, Taxation, Article V Volunteer Fire Fighters and Ambulance Workers Exemption, is amended to read as follows:

Article V Exemption for Volunteer Firefighters and Volunteer Ambulance Workers

§ 161-9(A) Real Property Tax Exemption.

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 the Town of Ghent 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.

§ 161-9(B) Qualifications.

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service residing in the Town of Ghent if:

- (a) The applicant resides in the Town of Ghent and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the Town.
- (b) The real property which is the subject of such exemption is the primary residence of the applicant.
- (c) The real 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 Article.
- (d) The applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two (2) years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two (2) years.

§ 161-9(C) Continuation of eligibility requirements.

The applicant shall maintain continual eligibility for the exemption by being a continuously active member of the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service. An active member shall meet the requirements for active service as defined by each incorporated volunteer fire company, fire department or incorporated voluntary ambulance service. Annual attestation by such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is required to maintain this exemption.

§ 161-9(D) Twenty year active members.

Any enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service, as defined in Section 210-8b hereof, 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 (10%) 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 Ghent.

§ 161-9(E) Un-remarried Surviving Spouses of Volunteers killed in the line of duty.

An un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive the real property tax exemption if:

- (a) 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 volunteer ambulance service who was killed in the line of duty.
- (b) Such deceased volunteer had been an enrolled member for at least five (5) years.
- (c) Such deceased volunteer had been receiving the exemption prior to his or her death.

§ 161-9(F) Un-remarried Surviving Spouses of Volunteers with at least Twenty Years of Service.

An un-remarried spouse of a volunteer firefighter or volunteer ambulance worker with twenty (20) years of service may receive the real property tax exemption if:

- (a) 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 volunteer ambulance service.
- (b) Such deceased volunteer had been an enrolled member for at least twenty (20) years.
- (c) Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

§ 161-9(G) Application process.

- (a) Applications for such exemption shall be filed with the assessor of the Town of Ghent on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.
- (b) The assessor of the Town of Ghent shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this Article.

§ 161-9(H) No diminution of current benefits.

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 law on the effective date of this Article shall suffer any diminution of such benefit because of the provisions hereof.

§ 161-9(I) When effective.

This Article shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.

§ 161-10 [Reserved]

Section 3. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm, corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual,

firm, corporation, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 4. REPEALER.

Any prior local law currently in existence which is inconsistent with the terms of this local law is hereby repealed.

Section 4. EFFECTIVE DATE.

This local law shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.
