

(This form is used to file a local law with the Secretary of State.)

Town of Woodstock

Local Law No. __ of the year 2023

Firefighter & Volunteer Ambulance Workers Exemption

Section 1. Authority

The New York State Legislature has 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. This was made effective as of December 9, 2022.

Section 2. Purpose

This allows for volunteers to be granted a partial exemption from taxation for volunteer firefighters and ambulance workers in the Town of Woodstock.

Section 3. Exemption Granted.

Chapter 209 of the Woodstock Code, the Taxation Law of the Town of Woodstock, as amended, is hereby further amended as follows, adding Article VII:

A. Real property owned by an active member of the Town of Woodstock Fire District or such active member and spouse residing in the town shall be exempt from taxation to the extent of up to ten percent (10%) of the assessed value of such property for town purposes, exclusive of special assessments.

B. Such exemption shall not be granted to an active member of the Town of Woodstock Fire District unless:

1. The applicant resides in town.
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 been certified by the Town of Woodstock Board of Fire Commissioners as an active member. An applicant must obtain a minimum of fifty (50) points or a year of service credit in the Length Of Service Award Program in the prior year to qualify to qualify as an active member.

C. Any active member of the Town of Woodstock Fire District who accrues more than twenty years of active service and is so certified by the Town of Woodstock Board of Fire Commissioners, 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 the town.

D. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers shall be entitled to continue an exemption or reinstate a pre-existing exemption to an un-remarried spouse of a deceased retired member of the Town of Woodstock Fire District provided, however that:

1. Such un-remarried spouse is certified by the Town of Woodstock Board of Fire Commissioners as an un-remarried spouse of a deceased retired member of the Town of Woodstock Fire District; 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.

E. Application for such exemption shall be filed with the Town Assessor on or before the taxable status date on a form as prescribed by the Assessor.

F. 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 this article as of December 9, 2022 shall suffer any diminution of such benefit because of the provisions of this action.

Section 4.

This local law is adopted pursuant to the New York State Constitution, New York Municipal Home Rule Law §10 and New York Real Property Tax Law § 466-a.

Section 5. Severability.

If any clause, sentence, paragraph, section, article, chapter or part of this local law now or through supplementation shall be adjudged by any 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 the clause, sentence, paragraph, section, article, chapter or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Section 6. Effective Date.

This Local Law shall take effect upon being filed in the office of the New York Secretary of State.