

Town of St. Armand

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Supervisor

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Stephanie Mikesell

Sheridan Swinyer

RESOLUTION # 71 OF 2023

RESOLUTION ADOPTING PROPOSED LOCAL LAW NO. 2 OF 2023 ENTITLED "A LOCAL LAW TO PROVIDE A PROPERTY TAX EXEMPTION TO VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS"

Councilperson Donald Amell, who moved its adoption, offered the following Resolution:

BE IT RESOLVED that the Town of St. Armand Town Board hereby adopts proposed Local Law NO. 2 of 2023 entitled "Local Law To Provide A Property Tax Exemption To Volunteer Firefighters and Volunteer Ambulance Workers" reading and provided as follows:

TOWN OF ST. ARMAND LOCAL LAW NO. 2 OF 2023

LOCAL LAW TO PROVIDE A PROPERTY TAX EXEMPTION TO VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS

Section 1 - Purpose

The purpose of this Local law is to implement the authority granted to local taxing jurisdictions by Real Property Tax Law Section 466-a – Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers. The Town Board of the Town of St. Armand finds and hereby determines that New York Real Property Tax Law Section 466-a makes available a tax exemption for volunteer firefighters at the option of the local municipality. The Town Board further finds and determines that the Town of St. Armand should exercise said option and implement said tax exemption because it would enhance the ability to recruit and retain the volunteers that are the lifeblood of the volunteer fire organization currently serving the residents of St. Armand.

Section 2 - Authority

This local law is proposed pursuant to NY RPTL §466-a and NY Municipal Home Rule Law §10, all as the same may be amended from time to time.

Section 3 – 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 St. Armand shall be exempt from taxation to the extent of ten percent of the assessed value of such property for Town purposes, Town special district purposes, and exclusive of special assessments.

Section 4. Eligibility Requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service provided that:

- a. The volunteer firefighter or volunteer ambulance worker resides in the Town of St. Armand which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- b. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- c. 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 Section 3;
- d. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction for the volunteer fire company, fire department, or voluntary ambulance service as an active enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service;
- e. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of St. Armand for exemption from Town tax which is hereby established as two (2) years of volunteer service.

Section 5. Grant of Lifetime Exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service located in Essex County who accrues more than 20 years of active volunteer 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 10% exemption as authorized by this local law for the remainder of his or her life as long as his or her primary residence is located within the St. Armand, New York.

Section 6. Surviving, Un-remarried Spouse of Enrolled Member Killed in the Line of Duty.

The property tax exemption authorized by this local law shall be continued for the un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker killed in the line of duty provided that:

- a. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as an un-remarried spouse of an enrolled member of such incorporated fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty;
- b. Such deceased volunteer had been an enrolled member for at least two (2) years; and
- c. Such deceased volunteer had been receiving the exemption prior to his or her death.

Section 7. Surviving, Un-remarried Spousal Exemption for Deceased Volunteer Firefighter or Volunteer Ambulance Workers with Twenty Years of Enrolled Member Service.

The property tax exemption authorized by this local law shall be continued for the un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker provided that:

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

Section 8. Application

An application for the exemption described in this local law shall be filed on a form prescribed by the New York State Board of Real Property Services with the assessor or other appropriate agency, department, or office of the assessing unit in which the real property is located on or before the taxable status date.

Section 9. Effective Date


This local law shall take effect upon its being duly filed with the Secretary of State as provided by the Municipal Home Rule Law.

BE IT FURTHER RESOLVED that the Town Board of the Town of St. Armand held and conducted a public hearing on the foregoing proposed local law on:

The 14th day of November, 2023, at 6:15 pm, to hear any and all persons concerning the same.

This Resolution was duly seconded by Councilperson Stephanie Mikesell, and adopted by Roll Call Vote as follows with the exception of Councilperson Sheridan Swinyer, who abstained due to his affiliation with the Bloomingdale Volunteer Fire Department:

Town Supervisor Davina Winemiller	AYE
Deputy Supervisor Karl Law	AYE
Councilperson Donald Amell	AYE
Councilperson Stephanie Mikesell	AYE
Councilperson Sheridan Swinyer	ABSTAINED



 Barbara J. Darrah
 St. Armand Town Clerk



Dated: December 19, 2023