

Local Law No. 2 of 2022

Repealing Local Law 153-6

Article III

Volunteer Fire Fighters Real Property Tax Exemption

[Adopted 1-7-1980]

§ 153-6 Grant of exemption.

The provisions of § 466 of the Real Property Tax Law be and they are hereby declared adopted, and said the exemption is hereafter in effect in this Village upon due application therefor and approval thereof by the Village Clerk in accordance with the law.

A Local Law Replacing Chapter 153-6 of the Code of the Village of Menands

Enacting a 10% Property Tax Exemption for Volunteer Firefighters

Pursuant to Section 466-a of the Real Property Tax Law

Section 1.

A new Article III of Chapter 153-6 of the Code of the Village of Menands entitled "Volunteer Firefighters Exemption," is hereby enacted pursuant to Real Property Tax Law Section 466-a, to read as follows:

Article III

Volunteer Firefighters Exemption

Grant of exemption.

An exemption of 10% of the assessed value of the property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Village of Menands as long as eligibility requirements are met.

Eligibility requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company or fire department.

- A. The property is owned by the volunteer firefighter.
- B. The property is the primary residence of the volunteer firefighter.
- C. The property is used exclusively for residential purposes; (If a portion of the property is used for other purposes, the exemption would be prorated accordingly.)
- D. The volunteer firefighter resides in the Village of Menands and the Village of Menands is served by an incorporated volunteer fire company or fire department.
- E. The volunteer firefighter is certified by the authority having jurisdiction as an enrolled member of an incorporated volunteer fire company or fire department; and
- F. The volunteer firefighter meets the minimum service of 2 years established by the Village of Menands, which is hereby established as two years.

Application.

A volunteer firefighter must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Village of Menands, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Menands must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

Certification.

The Village of Menands must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such a list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence. (The years of service are in effect from the date of enrollment into the fire service into fire service and retroactive of the adoption of this local law).

No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

Grant of lifetime exemption.

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction including another municipality with the same county) shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Village of Menands. (All time served would qualify irrespective of whether the time is continuous or not).

Un-remarried spouse of an enrolled member killed in the line of duty.

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

Un-remarried spouse of a deceased enrolled member.

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

Section 2. If any clause, sentence, paragraph, section, or part of this Local Law is declared by a 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 said clause, sentence, paragraph, section or part of this Local Law.

Section 3. This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27.