

Town of Stratford
Fulton County, New York 13470

LOCAL LAW NO. 1-2023

**A LOCAL LAW TO PROVIDE REAL PROPERTY TAX EXEMPTIONS FOR VOLUNTEER
FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-A OF
THE REAL PROPERTY TAX LAW**

BE IT ENACTED by the Town Board of the Town of Stratford of Fulton County as follows:

SECTION 1. LEGISLATIVE INTENT.

Volunteer fire and ambulance members provide our communities with valuable emergency and Lifesaving service. Members spend countless hours and their own personal finances for the Betterment of their services and their community.

In addition, by volunteering, these persons keep local property taxes at a heavily reduced rate. Compared to areas with paid members. The Town of Stratford Board finds it appropriate to Recognize these volunteers for the countless hours they spend on behalf of the community as well as to provide a benefit and incentive for future volunteer service. This exemption only applies to the County portion of a property tax bill.

SECTION 2. AUTHORITY.

- (A) Pursuant to New York State Real Property Tax Section 466-a, the County of Fulton shall Offer a real property tax exemption for real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary Ambulance service or such or such enrolled member and spouse residing in said county.

SECTION 3. ELIGIBILITY.

- (A) 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 county if:
- 1) The applicant resides in the Town of Stratford which is served by such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service;
 - 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: and

- 4) The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service; and
 - 5) The applicant has served at least five (5) years with the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service.
- (B) Any enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service that accrues more than twenty (20) years of active 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 ten percent 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 county.
- (C) Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty may continue an exemption or reinstate a pre-existing exemption claimed under these statutes by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:
- 1) Such un-married 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 who was killed in the line of duty; and
 - 2) Such deceased volunteer had been an enrolled member for at least five (5) years; and
 - 3) Such deceased volunteer had been receiving the exemption prior to his or her death.
- (D) Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers may continue an exemption or reinstate a pre-existing exemption to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:
- 1) 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 a deceased enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
 - 2) Such deceased volunteer had been an enrolled member for at least twenty (20) Years; and
 - 3) Such deceased volunteer and un-married spouse had been receiving the exemption for such property prior to the death of such volunteer.

SECTION 4 EXEMPTION.

- (A) 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 said county and meeting the eligibility requirements in Section 3 of this Article shall be exempt from taxation of ten percent of the assessed value of such property for county purposes.
- (B) If the volunteer has claimed credit on their New York State income taxes pursuant to Tax Law *606(e-1), no exemption may be granted.

SECTION 5. APPLICATION FOR EXEMPTION.

- (A) Application for exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the state board of real property tax services. The owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date. Such property must be the primary residence of the volunteer or un-remarried spouse.
- (B) The authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall annually certify a list of enrolled members who are in compliance with the minimum enrollment period to the assessor's office on or before February 1st of each year. This certification must include:
 - 1) Name of the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service; and
 - 2) Signature of person authorized by the incorporated volunteer fire company, fire department incorporated voluntary ambulance service to certify the list; and
 - 3) Name of person authorized by the incorporated volunteer fire company, fire department incorporated voluntary ambulance service to certify the list; and
 - 4) List of volunteers with at least five (5) years of service in that person's authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and
 - 5) List of volunteers with at least twenty (20) years of service in that person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and
 - 6) List of volunteers that have died in the line of duty with at least five (5) years of service in the person authorized by the incorporated fire company, fire department, incorporated voluntary ambulance service to certify the list; and
 - 7) List of deceased volunteers with at least twenty (20) years of service in that A person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and
- (C) Any applicant or person filing company, department, or service certification documentation that is convicted of willfully making any false statement in the application Or certification documentation for such exemption shall be subject to the penalties prescribed in the Penal Law.