

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

**Town of Colonie
Local Law No 5 of the year 2023**

A local law amending Chapter 171 of the Code of the Town of Colonie

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

SECTION 1: LEGISLATIVE INTENT AND PURPOSE

The Town of Colonie believes that it is essential to train and retain volunteer firefighters in order to maintain effective emergency protection and ensure the health and safety of Town's residents. A real property tax exemption shall provide an incentive to attract new volunteers and retain those that have been serving the Town to date. This tax exemption recognizes the personal sacrifices and dedications of the individuals who volunteer their time and risk their lives to protect their neighbors without compensation.

The purpose of this local law is to implement a real property tax exemption for volunteer firefighters in accordance with Real Property Tax Law § 466-a.

SECTION 2: REAL PROPERTY TAX EXEMPTION

Real property owned by an active volunteer firefighter of an incorporated volunteer fire company, fire department or fire protection district, such active volunteer firefighter and spouse residing in the Town of Colonie shall be exempt from taxation to the extent of 10 percent (10%) of the assessed value of such property located in the Town of Colonie, exclusive of special assessments.

SECTION 3. QUALIFICATION

This real property tax exemption shall only be granted to an active volunteer firefighter of an incorporated volunteer fire company, fire department or fire protection district subject to the following qualifications:

- (a) The applicant resides in the Town of Colonie and the applicant is an active volunteer firefighter of an incorporated volunteer fire company, fire department or fire protection district which provides services within the Town of Colonie;

- (b) The real property for which the exemption is sought is the applicant's primary residence;
- (c) The real property for which the exemption is sought is used exclusively for residential purposes, provided however, that in the event that any portion of such property is not used exclusively for the applicant's primary residence, but is used for other purposes, such portion shall be subject to taxation and only the remaining portion shall be entitled to the exemption as provide by this statute; and
- (d) The applicant has provided a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an active volunteer firefighter of such incorporated fire company or fire department for at least two years prior to the applicant seeking an exemption.

SECTION 4. CONTINUATION OF ELIGIBILITY REQUIREMENTS

An applicant shall be eligible for the real property tax exemption during all years in which the applicant serves as an active volunteer firefighter, except as otherwise permitted by Section 5 of this statute.

- (a) As defined in General Municipal Law § 215(1), active volunteer firefighter shall mean "a person who has been approved by the authorities in control of a duly organized New York State volunteer fire company or New York State volunteer fire department as an active volunteer firefighter of the fire company or department and who is faithfully and actually performing service in the protection of life and property from fire or other emergency, accident, or calamity in connection with the services required of the fire company or fire department."

SECTION 5. TWENTY YEAR ACTIVE MEMBERS

Any active volunteer firefighter of an incorporated fire company, fire department or fire protection district who accrues more than twenty years of active service, as defined by Section 3(d) of this statute, and is so certified by the authority having jurisdiction for the incorporated fire company, fire department or fire protection district, shall be granted the ten percent exemption as authorized by this statute for the remainder of his or her life, as long as his or her primary residence is located within the County of Albany.

SECTION 6. UN-REMARIED SURVIVING SPOUSES OF VOLUNTEERS KILLED IN THE LINE OF DUTY.

An un-remarried surviving spouse of a volunteer firefighter killed in the line of duty may receive the real property tax exemption for the remainder of his or her life, as long as the surviving spouse's primary residence is located within the County of Albany, if:

- (a) The un-remarried surviving spouse is certified by an authority having jurisdiction for the incorporated fire company, fire department or fire protection district as an un-remarried spouse of a formerly active volunteer firefighter of such incorporated fire company, fire department or fire protection district who was killed in the line of duty; and
- (b) Such deceased volunteer had been an active volunteer firefighter for at least five years; and

- (c) Such deceased volunteer and un-remarried spouse had been receiving the real property tax exemption prior to his or her death.

SECTION 7. UN-REARRIED SURVIVING SPOUSES OF VOLUNTEERS WITH AT LEAST TWENTY YEARS OF SERVICE.

An un-remarried spouse of a volunteer firefighter with at least twenty years of service may receive the real property tax exemption for the remainder of his or her life, as long as his or her primary residence is located within the County of Albany, if:

- (a) Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or fire protection district as an un-remarried spouse of an active volunteer firefighter, or former active volunteer firefighter, of such incorporated volunteer fire company, fire department or fire protection district; and
- (b) Such deceased volunteer had been an active volunteer firefighter for at least twenty years; and
- (c) Such deceased volunteer and un-remarried spouse had been receiving the real property tax exemption prior to the death of the volunteer.

SECTION 8. APPLICATION PROCESS

- (a) Applications for such exemption shall be filed with the assessor of the Town of Colonie on or before the taxable status date (March 1st) on the form prescribed by the New York State Commissioner for the Office of Real Property Tax Services (RP-466-A-VOL).
- (b) An Applicant seeking an exemption shall be responsible for procuring and filing a copy of such certification prior to granting the exemption provided for by this statute.

SECTION 9. NO DIMINUTION OF CURRENT BENEFITS

No applicant who is an active volunteer firefighter who, by reason of such status, is receiving any benefit under the provisions of law on the effective date of this local law shall suffer any diminution of such benefit because of the provisions of this local law.

SECTION 10. EFFECTIVE DATE

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

SECTION 11. SEVERABILITY

If any clause, sentence or provision of this local law or the application thereof to any person or circumstance shall be adjudged by a court of competent jurisdiction to be invalid, the invalidity thereof shall not affect, impair or invalidate the remainder of the provisions of this local law or the application thereof to other persons and circumstances.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 5 of 2023 of the **Town of Colonie** was duly passed by the Town Board on October 26, 2023 in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer'.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (Town) of was duly passed by the on 20_, and was (approved)(not disapproved)(repassed (Name of Legislative Body) after disapproval) by the and was deemed duly adopted on 20 in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (Town) of was duly passed by the on 20_, and was (approved)(not disapproved)(repassed after (Name of Legislative Body) disapproval) by on 20 Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on I 9 in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (Town) of was duly passed by the (Name of Legislative Body) on 20 and was (approved)(not disapproved)(repassed after (disapproval) by the on 20 Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of 20 in accordance with the applicable provisions of law.

***Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairman of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.**

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20__ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20__, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20__ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____, 20__, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

Clerk of the Town or officer designated by local legislative body
Date:

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

STATE OF NEW YORK
COUNTY OF ALBANY

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature Town of Colonie Town Attorney
Date: