

Local Law Filing

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

DEPARTMENT OF STATE

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

Town Of Hartsville Local Law No. 1 of the Year 2024

A LOCAL LAW OF THE TOWN OF HARTSVILLE TO PROVIDE A PARTIAL EXEMPTION FROM THE TAXATION OF REAL PROPERTY OWNED BY AN ENROLLED VOLUTEER FIREFIGHTER OR AMBULANCE WORKER PURSUANT TO SECTION 466-A OF THE NEW YORK STATE REAL PROPERTY TAX LAW AS ENACTED BY CHAPET 670 OF THE LAWS 2022.

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

Section 1. STATUTORY AUTHORITY:

This local law is adopted pursuant to the provisions of Municipal Home Rule Law of the State of New York.

Section 2.

This local law shall be known as cited as "A Local Lay of the Town of Hartsville Providing a Partial Exemption of Taxation of Real Property owned by an enrolled firefighter or ambulance worker pursuant of Section 466-A of the New York State Property Tax Law as enacted by Chapter 670 of the Laws of 2022.

Section 3. Exemption Provided:

- a. Real Property situate with the Town of Hartsville, Steuben County, New York, owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, or by such enrolled member and spouse residing in the Town of Hartsville, shall be exempt from taxation for real estate taxes to be levied by the Town of Hartsville to the extend of ten percent of the assessed value of such property, exclusively of special assessments.
- b. Such exemption shall now be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such Town unless:

- (i) The applicant resides in the Town which is served by such incorporated volunteer fire company or fire department or incorporated voluntary service;
 - (ii) The property is the primary residence of the applicant;
 - (iii) The property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not 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;
 - (iv) The incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the Steuben County Director of Offices of Emergency Services a complete list of enrolled members, with their respective dates of service for such incorporated volunteer fire company, fire department or incorporated voluntary ambulance services; and
 - (v) The applicant shall have performed two (2) years of continuous service as a volunteer firefighter, or ambulance worker, as specifically defined by section 466-A, of Real Property Tax Law of the State of New York.
 - (vi) An unmarried surviving spouse of an eligible volunteer may retain the exemption provided the requirements of Section 3.a and b.i-vi are met.
- c. Application for such exemption shall be filed with the accessor on or before the taxable status date on the form as described by the State Board.
- d. No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving and benefit under the provisions of Article 4, of the Real Property Tax law of the State of New York, on the effective date of this section shall suffer and diminution of such benefit because of the provision of this section.

Section 4. Effective Date

This Local law shall take effect upon the filing with the Secretary of State of New York in accordance with section twenty-seven of the Municipal Home Rule Law, and shall apply to real property having a taxable status date on or after the first day of January 2025, the effective date if section 466-A, of the Real Property Tax Law of the State of New York.

CERTIFICATION OF LOCAL LAW

(Certification of Town Clerk)

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2024 of the Town of Hartsville, in the County of Steuben, New York, was duly passed by the Town Board on October 16, 2024 in accordance with the appropriate provision of law.

X Ashley Gibson

Ashley Gibson
Town Clerk
Town Of Hartsville

Date : October 16, 2024

(Seal)

Effective: December 9, 2022

McKinney's RPTL § 466-a

§ 466-a. Volunteer firefighters and volunteer ambulance workers

Currentness

<[As added by L.2022, c. 670, § 1. See, also, § 466-a as added by another act.]>

1. 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 any county shall be exempt from taxation to the extent of up to ten percent of the assessed value of such property for city, village, town, part town, special district, school district, fire district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.
2. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county unless:
 - (a) the applicant resides in the city, town or village 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 applicant;
 - (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 this section; and
 - (d) 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, as determined by the governing body of a city, village, town, school district, fire district or county; provided, however, that such governing body shall establish a minimum service requirement for each applicant between two years of service and five years of service. It shall be the duty and responsibility of the governing body of each municipality, school district and/or fire district which adopts a local law, ordinance or resolution pursuant to this section to determine the procedure for certification.
3. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty 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 such county provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.
4. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption claimed under such 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:
 - (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 who was killed in the line of duty; and
 - (b) such deceased volunteer had been an enrolled member for at least five years; and
 - (c) such deceased volunteer had been receiving the exemption prior to his or her death.

5. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or rein-state 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:

- (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 a deceased 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 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.

6. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality, school district and/or fire district offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.

7. 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 on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

8. Any city, village, town, school district, fire district or county that currently, through local law, ordinance or resolution, provides an exemption from taxation for an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, such enrolled member and spouse, or an un-remarried spouse shall be authorized to continue to provide such exemption, provided however, such city, village, town, school district, fire district or county shall adopt a local law, ordinance or resolution to conform to the provisions of this section no later than three years after the effective date of this section.

9. Notice to affected municipalities. On or before December thirty-first, two thousand twenty-two, it shall be the duty of the commissioner or her or his designees to notify or cause to be notified, in a manner prescribed by the commissioner, the chief executive officer of each and any municipality in which former sections four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-f, four hundred sixty-six-g, four hundred sixty-six-h, four hundred sixty-six-i, four hundred sixty-six-j, and four hundred sixty-six-k of the real property tax law apply, of the provisions of the chapter of the laws of two thousand twenty-two that added this section.

Credits

(Added L.2022, c. 670, § 1, eff. Dec. 9, 2022.)

McKinney's R. P. T. L. § 466-a, NY RP TAX § 466-a

Current through L.2022, chapters 1 to 676. Some statute sections may be more current, see credits for details.

Department Heads

Jeffrey Getman – Highway Super
Ashley Gibson – Town Clerk,
Tax Collector, Registrar
Laura Snow – Assessor
Vivian Woodworth – Justice
Sam Koehler – Code Officer

TOWN OF HARTSVILLE

David Gerhard, Supervisor
5150 Purdy Creek Road
Hornell, New York 14843

Phone (607) 968-4974

Email: hartsvilletts17@gmail.com

Highway Department: (607) 382-1834

Email: hartsvillhgwysup@aol.com

Town Board

Heidi Margeson
Leon Woodworth Jr
Brinette Steffey
Misti Carbone

Date: _October 16th, 2024_____

RESOLUTION # _____ 25 _____ FOR 2024

I, Supervisor David Gerhard, do hereby present the following resolution: Be it resolved this 16th day of October 2024 by the Town Board of Hartsville, Steuben County, New York as follows:

Whereas, the town has recently learned that volunteer firefighters and ambulance workers could received a 10% real property tax exemption if a local law is passed and if they qualify,

Whereas, the town currently does not have a law in place for this exemption and fell it would benefit multiple town residents,

Whereas, a sample from another town who passed a local law was provided by Steuben County that we have modified to make it applicable to the Town of Hartsville,

Let it be resolved this 16th day of October 2024, the Town of Hartsville Town Board agrees and adopts Local Law #1 – Volunteer Firefighter and Ambulance Workers Tax Exemption.

Second presented by: Leon Woodworth Jr.

After discussion is heard the Roll is to be called by Town Clerk: How do you vote?

Heidi Margeson, Councilperson: Yes
Leon Woodworth Jr, Councilperson: Yes
Misti Carbone, Councilperson: Yes
Brinette Steffey, Councilperson: Yes
David Gerhard, Supervisor: Yes

Resolution declared: X Approved _____ Denied _____

Date: 10/16/24

By Ashley Gibson Position: Town Clerk

Order Confirmation

Not an Invoice

Account Number:	876177
Customer Name:	Town Of Hartsville - Legals
Customer Address:	Town Of Hartsville - Legals 5150 Purdy Creek Road Hornell NY 14843
Contact Name:	Town Of Hartsville - Legals
Contact Phone:	6076984940
Contact Email:	
PO Number:	

Date:	10/07/2024
Order Number:	10656519
Prepayment Amount:	\$ 0.00

Column Count:	2.0000
Line Count:	0.4533
Height in Inches:	0.0000

Print				
Product	#Insertions	Start - End	Category	
HRN The Spectator	2	10/10/2024 - 10/15/2024	Govt Public Notices	
HRN eveningtribune.com	2	10/10/2024 - 10/15/2024	Govt Public Notices	

As an incentive for customers, we provide a discount off the total order cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and save!

Total Cash Order Confirmation Amount Due	\$33.50
Tax Amount	\$0.00
Service Fee 3.99%	\$1.34
Cash/Check/ACH Discount	-\$1.34
Payment Amount by Cash/Check/ACH	\$33.50
Payment Amount by Credit Card	\$34.84

Order Confirmation Amount	\$33.50
---------------------------	---------

The Town of Hartsville will be holding a Public Hearing on Wednesday October 16th, 2024 at the Town Hall at 6:45 p.m. to adopt Local Law #1 of 2024 - Volunteer Firefighters and Ambulance workers partial tax exemption.