

LOCAL LAW #1 OF 2024, THE TOWN OF MINDEN

A Local Law To Allow Enrolled Volunteer Firefighters And Volunteer Ambulance Workers To Be Eligible For A Real Property Tax Exemption Under Real Property Tax Law (RPTL) § 466-a

SECTION 1: AUTHORITY

The Town Board of the Town of Minden enacts the following local law pursuant to the authority granted to the Town by the Municipal Rule Law and in Section 130 (6) of the Town Law and Under Real Property Tax Law (RPTL) § 466-a.

SECTION 2. LEGISLATIVE INTENT. The Town Board of the Town of Minden recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and wellbeing of our communities. The Town Board hereby finds that it is in the best social and economic interest of the County of Montgomery and Town of Minden to encourage volunteerism for said purposes. To that end, by providing the following exemption, it is the intent to so encourage volunteerism for our various fire and ambulance companies.

SECTION 3. EXEMPTIONS FOR CERTAIN VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS.

- (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 the Town of Minden, County of Montgomery shall be exempt from taxation to the extent of ten percent of the assessed value of such property for Town purposes, exclusive of special assessments provided however, that such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.
- (b) 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 Town unless:
 - (i) 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;
 - (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 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
 - (iv) the incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the Montgomery County Director of Emergency Communication/Emergency Management a complete list of enrolled members, with their respective dates of service for such incorporated

voluntary fire company, or fire department, or incorporated voluntary ambulance service. The Montgomery County Director of Emergency Communications/ Emergency Management shall then review all potential candidates and certify those that meet the necessary criteria to be eligible for this exemption.

- (c) Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the state board.
- (d) 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 this state.

SECTION 4. SEVERABILITY. If any clause, sentence, paragraph, section or article of this law shall be adjudged by any court of competent jurisdiction to be invalid, such judgement shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or article thereof directly involved in the controversy in which such judgement shall have been rendered.

SECTION 5. EFFECTIVE DATE. This local law shall take effect upon filing thereof with the Secretary of State.

Final adoption by local legislative body only

I hereby certify that the local law annexed hereto, designated as Local Law No. 1 of 2024, of the Town of Minden was only passed by the Town Board on November 14, 2024, in accordance with the applicable provisions of law.

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

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted above.

Date: 11/14/2024


TOWN CLERK

(Seal)

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

STATE OF NEW YORK
COUNTY OF MONTGOMERY

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.

Date: 11/14/2024

Cheryl A. Reese
Town Supervisor