

INTRODUCTORY LOCAL LAW NO. 2 OF 2024

A LOCAL LAW TO REPLACE CHAPTER 86, ARTICLE 3 OF THE TOWN CODE OF THE TOWN OF GOSHEN TO AUTHORIZE PROPERTY TAX EXEMPTION TO VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS IN ACCORDANCE NEW YORK STATE REAL PROPERTY TAX LAW §466-a

Be it enacted by the Town of Goshen in the County of Orange as follows:

Section 1. Purpose and Intent

It is the intent and purpose of this Local Law to replace Chapter 86, Article III of the Town Code of the Town of Goshen, entitled “ Resident Active-Duty Volunteer Fire Fighters & Ambulance Personnel Exemption“, to grant a partial real property tax exemption to qualifying volunteer firefighters, volunteer ambulance workers, active and residing in the Town of Goshen, County of Orange, State of New York, as authorized by New York State Real Property Tax Law §466-a.

§86-4, “Purpose”

This article is to provide for certain partial real property tax exemptions on the assessment of real property owned by qualifying volunteer firefighters, volunteer ambulance personnel, and their qualifying spouses, in the Town of Goshen.

§85-5, “Authority”

This article is adopted pursuant to New York State Real Property Tax Law §466-a, which authorized 10% real property tax exemption for qualified active volunteer firefighters, and volunteer ambulance workers. The Town of Goshen provides for this exemption under Local Law No. 1102005. New York State Real Property Tax Law §466-a requires a municipality that currently already provides for this exemption to adopt a local law, ordinance or resolution to conform to the new provisions of New York State Real Property Tax Law §466-a, as enacted December 9, 2022.

§85-6 “Exemption Granted”

- A. Any qualified member who has been certified by the authority having jurisdiction (hereinafter the “AHJ”) for the incorporated volunteer fire company, fire department or volunteer ambulance service as an enrolled active member of such incorporated volunteer fire company, fire department or volunteer ambulance service shall be entitled to a 10% reduction in the taxable value of their real property for Town real property tax purposes so long as:
 - 1) The applicant resides in the Town of Goshen, which is served by the incorporated volunteer fire company, fire department or volunteer ambulance service;
 - 2) The real property in question serves as the primary residence of the applicant;
 - 3) The real property in question 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 primary residence but is instead used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided for under this Section;

- 4) The applicant has been an enrolled member of incorporated volunteer fire company, fire department or volunteer ambulance service for at least 5 years prior to submitting an application for tax exemption; and
 - 5) The applicant has submitted an Application for Volunteer Firefighters/Ambulance Workers Exemption to the Town Assessor or AHJ and has obtained a certificate from the Town Assessor or AHJ certifying to such membership and to participate and/or attendance levels established for such qualification.
- B. Any member who has achieved over 20 years of accumulated service shall be considered a life member and the exemption shall continue for the remainder of their life if the real property serves as their primary residence.
- C. Any un-remarried surviving spouse of a volunteer who was killed in the line of duty shall continue to receive the 10% real property tax exemption if:
- 1) The AHJ certifies that the un-married surviving spouse is eligible for the exemption;
 - 2) The volunteer had accumulated at least 5 years of service;
 - 3) The real property in question continues to serve as the primary residence of the surviving spouse; and
 - 4) The deceased volunteer had been receiving the exemption prior to their death.
- D. Any un-remarried surviving spouse of a volunteer that passed away shall continue to receive the 10% real property tax exemption if:
- 1) The AHJ certifies that the un-married surviving spouse is eligible for the exemption;
 - 2) The deceased volunteer had accumulated at least 20 years of service;
 - 3) The real property in question continues to serve as the primary residence of the surviving spouse; and
 - 4) The deceased volunteer had been receiving the exemption prior to their death.

§85-7 "Exemptions"

No such exemptions under this Section shall be granted until a volunteer firefighter or volunteer ambulance worker has achieved a minimum of two (2) years of service.

EFFECTIVE DATE

This local law shall take effect immediately upon filing with the Secretary of State.