

TOWN OF GILBOA
LOCAL LAW NO. 7 – 2005

ADOPTING AN EXEMPTION FOR QUALIFIED VOLUNTEER FIREFIGHTERS AND
VOLUNTEER AMBULANCE WORKERS PURSUANT TO SECTION 466-e OF THE REAL
PROPERTY TAX LAW

BE IT ENACTED by the Town Board of the Town of Gilboa as follows:

Section 1. This Local Law shall be known as Adopting an Exemption For Qualified Volunteer Firefighters And Volunteer Ambulance Workers Pursuant To Section 466-e of the Real Property Tax Law.

Section 2. That Real Property owned by an enrolled active member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled active member and spouse, shall be exempt from taxation to the extent of ten (10%) per cent of the assessed value of such property for town, part town and special district purposes, exclusive of special assessments, provided however, that such exemption shall in no event exceed three thousand dollars (\$3,000.00) multiplied by the latest state equalization rate for the town. Such exemption shall not be granted unless the following requirements are met:

- A. the applicant resides in the Town of Gilboa, which is served by such incorporated volunteer fire company or incorporated volunteer ambulance service;
- B. the property is the primary residence of the applicant;
- C. the property is used exclusively for residential purposes, except that in the event that such property is not used exclusively for the applicant's residence, but is also used for other purposes, the non-residential portion shall be subject to taxation and the remaining residential portion only shall be entitled to exemption, and
- D. the applicant has been certified to the town assessor by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an enrolled active member of such organization for at least five years of active service and a combination of service years in several organizations may not be combined to

meet the five (5) year requirement. However, the years of active service in an organization need not be consecutive. Where two or more qualified applicants own property together, their exemptions may be combined. However, a qualified applicant who is an enrolled active member of more than one such organization would only be entitled to one exemption. Application for this exemption must be filed with the town assessor on or before the taxable status date on the prescribed state form to qualify for the exemption for the following year's taxes and the exemption must be applied for annually.

Section 3. That real property owned by an enrolled active member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten (10%) per cent exemption as authorized in Section 2 of this Local Law, provided all requirements are met, for the remainder of the applicant's life and also provided that the applicant has been certified to the town assessor by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an enrolled active member of such organization for more than twenty (20) years of active service. A combination of service years in several organizations may not be combined to meet the twenty (20) year requirement. However, the years of active service in an organization need not be consecutive. Where two or more qualified applicants own property together, their exemptions may be combined. However, a qualified applicant who is an enrolled active member of more than one such organization would only be entitled to one exemption. Application for this exemption must be filed with the town assessor on or before the taxable status date on the prescribed state form to qualify for the exemption for the following year's taxes and once the exemption is granted, it need not be applied for again. That said lifetime exemption is transferable to or from another town provided it has adopted the provisions of section 466-e of the Real Property Tax Law and provided the primary residence of the exemption holder remains within the County of Schoharie.

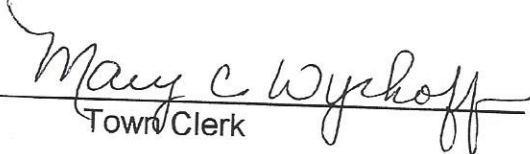
Section 4. That an enrolled active member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service shall include members of any auxiliary and fire marshal/police but shall exclude any retired or honorary members of such organizations.

Section 5. That any applicant currently receiving any benefits under Article 4 of the Real Property Tax Law shall not suffer any diminution of benefits due to the receipt of a tax exemption pursuant to the provisions of the Local Law.

Section 6. This Local Law shall become effective upon filing with the New York State Secretary of State's Office.

Enacted: February 7, 2005, by the Town Board of the Town of Gilboa.

(SEAL)


Town Clerk