

**TOWN OF SHANDAKEN  
LOCAL LAW NO. 1 OF 2023  
AMENDING CHAPTER 107 OF THE CODE OF THE TOWN OF SHANDAKEN  
TO ADD A TAX EXEMPTION FOR  
VOLUNTEER FIREFIGHTERS**

**Sec.1 Title**

This Local Law shall be known as “Local Law No.1 of 2023: Amending Chapter 107 of the Code of the Town of Shandaken to add a tax exemption for Volunteer Firefighters.

**Sec. 2 Purpose and Findings**

It is the purpose of this Local Law to implement the authority granted to local taxing jurisdictions by The Real Property Tax Law, to make available a tax exemption for volunteer firefighters at the option of the local municipality. The Town Board further finds and determines that the Town of Shandaken should exercise said option and implement said tax exemption because it would acknowledge the valuable services rendered by our volunteer firefighters and would enhance the ability to recruit and retain new volunteers serving the residents of the Town of Shandaken.

**Sec. 3 Grant of Property Tax Exemption for Volunteer Firefighters**

Chapter 107 of the Town Code, “Taxation” shall be amended by adding “Article VI - Tax Exemption for Volunteer Firefighters as follows:

Article VI. Tax Exemption for Volunteer Firefighters

§ 107-12 Legislative Intent

The Real Property Tax Law has been amended to allow a town to grant a partial tax exemption on real property owned by an enrolled member of an incorporated volunteer fire company or fire department or such member and spouse. Said partial exemption is 10% of the assessed value of such property for all town and special district purposes, exclusive of special assessments.

§ 107-13 Grant of exemption

The Town of Shandaken authorizes an exemption of 10% of assessed value of property owned by such enrolled members as set forth below or such enrolled member and spouse. Said exemption applies to taxation with respect to town and special district purposes, exclusive of special assessments.

§ 107-14 Eligibility.

Upon application, such exemption shall be granted to an enrolled member of an incorporated volunteer fire company or fire department provided that:

- A. The applicant resides in the Town of Shandaken and the Town of Shandaken is served by such incorporated volunteer fire company or fire department in which the applicant is an enrolled member;
- 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 or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least 2 years.

§ 107-15 Grant of lifetime exemption.

Any enrolled member of an incorporated volunteer fire company or fire department or who accrues more than 20 years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Town of Shandaken, New York.

§ 107-16 Application.

Application for such exemption shall be filed with the Town Assessor on or before the taxable status date on a form as prescribed by the Commissioner of Tax and Finance.

§ 107-17 No diminution of benefits.

No applicant who is a volunteer firefighter who by reason of such status is receiving any benefit under the provisions of Article 4 of the Real Property Tax Law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

§ 107-18 Certification.

Each incorporated volunteer fire company or incorporated volunteer fire department shall file a notice annually, prior to the applicable taxable status date, with the Town Assessor certifying its then currently enrolled members with 2 or more years of service. Such notice shall list as of the applicable taxable status date the number of years of service served by each such enrolled member and such enrolled member's address of residence.

#### § 107-19 Repeal, Amendment and Supersession of Other Laws

All other Ordinances or Local Laws of the Town of Shandaken which are in conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law force and effect during its effective period.

#### § 107-20 Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State.