

**BOARD OF TRUSTEES
INCORPORATED VILLAGE OF OCEAN BEACH**

LOCAL LAW NO. 3 OF 2023

A local law to amend Chapter
124 of the Village Code
Enacting a Property Tax
Exemption for Volunteer
Firefighters Pursuant to
Section 466-a of the Real
Property Tax Law

BE IT ENACTED, by the Board of Trustees of the Incorporated Village of Ocean Beach, as follows:

Section 1. A new Article III of Chapter 124 of the Village Code, entitled “Volunteer Firefighter Tax Exemption”, is hereby enacted pursuant to Real Property Tax Law Section 466-a and added to the Village Code as follows:

§ 124-6 Volunteer Firefighter Tax Exemption.

Grant of exemption.

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Village of Ocean Beach as long as eligibility requirements are met.

Eligibility requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire Company or fire department provided that:

- A. The property is owned by the volunteer firefighter;
- B. The property is the primary residence of the volunteer firefighter;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter resides in the Village of Ocean Beach and the Village of Ocean Beach is served by such incorporated volunteer fire company or fire department;
- E. The volunteer firefighter is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company or fire department; and
- F. The volunteer firefighter meets the minimum service requirement established by the Village of Ocean Beach, which is hereby established as 2 years.

Application.

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Village of Ocean Beach, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The

Village of Ocean Beach must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

Certification.

The Board of Trustees must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, 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.

No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

Grant of lifetime exemption.

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) 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 Village of Ocean Beach.

Un-remarried spouse of enrolled member killed in the line of duty.

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

Un-remarried spouse of deceased enrolled member.

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

Section 2. This local law shall take effect immediately upon filing with the Office of the Secretary of State.

Section 3. Authority.

The Board of Trustees of the Village of Ocean Beach is authorized to adopt this local law pursuant to Section 466-a of the Real Property Tax Law, as well as Municipal Home Rule Law 10(1)(i), 10(1)(ii)(a)(11), 10(1)(ii)(a)(12) and 10(2).

Section 4. Severability.

If any section, subsection, clause, phrase or other portion of this Local Law is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct and independent portion. Such declaration shall not affect the validity of the remaining portions hereof, which other portions shall continue in full force and effect.

Section 5. Effective Date.

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

Aye

Nay

Mayor James S. Mallott

Trustee Marco Arment

Trustee Matthew M. Blake

Trustee Dawn L. Hargraves

Trustee Christopher F. Norris

Dated:

_____, 2023

Jonneigh M. Adrion – Village Clerk
