

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

☐ County ☐ City ☒ Town ☐ Village

(Select one:)

of Jackson

Local Law No. 2 of the year 20²³

A local law of the Town of Jackson providing a partial exemption from real property taxation for
(insert Title)
property owners who are volunteer firefighters or volunteer ambulance service members.

Be it enacted by the Town Board of the
(Name of Legislative Body)

☐ County ☐ City ☒ Town ☐ Village

(Select one:)

of Jackson as follows:

See attached.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2023 of the (County)(City)(~~Town~~)(Village) of Jackson was duly passed by the Town Board on April 5th 2023, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ and was deemed duly adopted (Elective Chief Executive Officer*) on _____ 2023, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20____. (Elective Chief Executive Officer*)

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

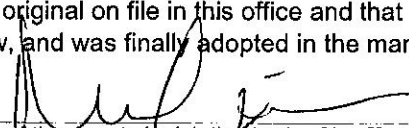
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(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 in the manner indicated in paragraph _____ above.


Clerk of the county legislative body, City, Town or Village Clerk or
officer designated by local legislative body

Date: 4/13/23

(Seal)

A Local Law of the Town of Jackson Providing a Partial Exemption from Real Property Taxation for Property Owners who are Volunteer Firefighters or Volunteer Ambulance Service Members

Section 1. Title:

This Local Law shall be known and cited as “A Local Law of the Town of Jackson Providing a Partial Exemption from Real Property Taxation for Property Owners who are Volunteer Firefighters or Volunteer Ambulance Service Members.”

Section 2. Authority:

This Local Law is enacted pursuant to the authority of: a) Municipal Home Rule Law Section 10(1)(i) which authorizes a Town to adopt a local law not inconsistent with the provisions of the Constitution and not inconsistent with any general law relating to its property, affairs or government; and b) Real Property Tax Law 466-A which authorizes a Town to adopt a local law to grant an exemption from real property taxation to property owners who are volunteer firefighters or volunteer ambulance service members based upon certain qualifications.

Section 3. Exemption:

Real property owned by an enrolled member of an incorporated volunteer fire company or incorporated volunteer fire department, or enrolled member of an incorporated volunteer ambulance service, or real property owned by such enrolled member and his or her spouse, residing in the Town of Jackson, shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for Town purposes.

Section 4. Qualifications and Limitation of Exemption:

The exemption authorized by this Local Law shall be granted to an enrolled member of an incorporated volunteer fire company, incorporated volunteer fire department, or incorporated volunteer ambulance service, who (hereinafter “applicant”) resides in the Town of Jackson only if:

1. The Town of Jackson is served by the incorporated volunteer fire company, incorporated volunteer fire department, or incorporated volunteer ambulance service, in which the applicant is enrolled.
2. The real property for which the applicant seeks the exemption is the primary residence of the applicant.
3. The real property for which the applicant seeks the exemption is used exclusively for residential purposes; provided, however, that in the event that any portion of such real property is not used exclusively for the applicant’s residence but is used for other purposes, such portion that is used for other purposes shall be subject to taxation and

the remaining residential portion only shall be entitled to the exemption authorized by Section 3.

4. The applicant has been certified by the authority having jurisdiction over the incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service, as an enrolled member for at least two (2) years. It shall be the duty of each applicant to provide the Town with an affidavit from the responsible officer of the incorporated volunteer fire company, incorporated volunteer fire department, or incorporated volunteer ambulance service, verifying the years of service of the applicant.

The Town shall determine the procedure for certification in conjunction with the authority having jurisdiction over the incorporated volunteer fire company, incorporated volunteer fire department, or incorporated volunteer ambulance service by resolution, and said procedure shall not modify or amend this local law.

Section 5. Qualification for Lifetime Exemption:

The ten percent (10%) exemption authorized by this Local Law shall be a lifetime exemption for the enrolled member of an incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service, or such deceased enrolled member's un-remarried spouse, as follows:

1. For an enrolled member of an incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service, who accrues more than twenty (20) years of active service and that same is so certified by the authority having jurisdiction for the incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service.
2. For an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service, who accrued more than twenty (20) years of active service prior to his or her death, who had been receiving the exemption authorized by this Local Law prior to his or her death, and that same is so certified by the authority having jurisdiction for the incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service.
3. For an un-remarried spouse of an enrolled member of an incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service who is killed in the line of duty and who was an enrolled member for at least five (5) years prior to his or her death, who had been receiving the exemption authorized by this Local Law prior to his or her death, and that same is so certified by the authority having jurisdiction for the incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service.

Section 6. Application for exemption:

1. Application for the exemption described by this Local Law shall be made on forms furnished by the State of New York Office of Real Property Tax Services. Such application shall prescribe the information and/or documents required by said office in order to apply and qualify for said exemption, which application shall be executed by the applicant and shall be filed in the said office on or before the taxable status date.

Section 7. Penalties:

The making of any willful false statement in the application for an exemption under this Local Law shall be a violation thereof and a conviction for any such violation shall be punishable by a fine of not more than \$100.00.

Section 8. Separability:

Should any section, paragraph, sentence, clause or phrase of this Local Law be declared unconstitutional or unjust for any reason by a court of competent jurisdiction, the remainder of this Local Law shall not be affected thereby.

Section 9. Inconsistency:

All ordinances and local laws in conflict with the provisions of this Local Law are hereby suspended and superseded to the extent necessary to give this Local Law full force and effect. Upon the repeal of this Local Law, if such occurs, however, any ordinances or local laws so suspended and superseded by virtue of the provisions of this Local Law shall be deemed to be in full force and effect in accordance with its terms unless expressly modified, suspended or repealed by the terms of another ordinance or local law hereafter adopted.

Section 10. Effective Date:

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