

TOWN OF BRUNSWICK

INTRODUCTORY LOCAL LAW NO. 2 OF THE YEAR 2023

A LOCAL LAW PROVIDING REAL PROPERTY TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-A OF THE REAL PROPERTY TAX LAW

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

Section 1. Legislative Findings and Purpose.

- a. The Town Board of the Town of Brunswick finds and determines that attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing the Town of Brunswick, and other communities in Rensselaer County, and that maintaining effective emergency protection depends on the ability to train and retain volunteers.
- b. The Town Board of the Town of Brunswick finds and determines that it is essential for the Town of Brunswick to provide real property tax exemptions as an incentive to attract new volunteers and help combat a persistent and alarming decline in the number of volunteers serving as active responders to fire and medical emergencies and unless recruits are found to replace retiring volunteers and seasoned members are encouraged to continue their volunteer service, the health and safety of citizens served by the volunteer firefighter and emergency medical personnel corps may be jeopardized.
- c. The Town Board of the Town of Brunswick further finds and determines that real property tax exemptions are an appropriate way to recognize the personal sacrifices and dedication of these community-spirited men and women who unselfishly give their time and risk their safety to protect their neighbors without compensation.
- d. The purpose of this Local Law is to adopt the real property tax exemptions provided for volunteer firefighters and emergency medical personnel in accordance with Section 466-a of the Real Property Tax Law to read as follows.

Section 2. Real Property Tax Exemption.

Primary residential real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in the Town of Brunswick shall be exempt from taxation to the extent of 10 percent of the assessed value of such property for Town taxing purposes, exclusive of special assessments.

Section 3. Qualifications.

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance services if:

- a. The applicant resides in the Town of Brunswick and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the Town of Brunswick; and
- b. The real property is owned by the applicant; and
- c. The real property which is the subject of such exemption is the primary residence of the applicant; and
- d. The real 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 Local Law; and
- e. The applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two years.

Section 4. Twenty Year Active Members.

An enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty years of active service and is so certified by the authority having jurisdiction over the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten percent exemption as authorized by this Local Law for the remainder of his or her life as long as his or her primary residence is located within the Town of Brunswick.

Section 5. Un-remarried Surviving Spouses of Volunteers Killed in the Line of Duty.

An un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive the real property tax exemption if:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who was killed in the line of duty; and
2. Such deceased volunteer had been an enrolled member for at least five years; and
3. Such deceased volunteer had been receiving the exemption prior to his or her death.

Section 6. Un-remarried Surviving Spouses of Volunteers With at Least Twenty Years of Service.

An un-remarried spouse of a volunteer firefighter or volunteer ambulance worker with twenty years of service may receive the real property tax exemption if:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service; and
2. Such deceased volunteer had been an enrolled member for at least twenty years; and
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

Section 7. Certification and Application Process.

1. Applications for such exemption shall be filed with the Assessor of the Town of Brunswick, on or before the applicable taxable status date, on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services. Applicants for such exemption shall also present to the said Assessor with his or her application, the certificate issued by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service described in Section 3.(e) of this Local Law, and such certificate shall be filed in the Office of the Assessor. It shall be the responsibility of the authorities having jurisdiction over the incorporated volunteer fire companies, fire departments or incorporated voluntary ambulance services to provide such certificates, upon request, to their enrolled members or un-remarried spouses of deceased enrolled members.
2. The Assessor of the Town of Brunswick may promulgate such additional forms and schedules to be completed and submitted by applicants in connection with this exemption as may be necessary, in the judgment of the Assessor, to accurately determine eligibility for this exemption.
3. The authority having jurisdiction over the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service shall, by the taxable status date of every year, submit to the Assessor of the Town of Brunswick a list of active volunteer members who are certified to meet the minimum service requirements set forth in this Local Law. This list shall also include un-remarried surviving spouses of deceased enrolled members.

Section 8. No Diminution of Current Benefits.

No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the Article 4 of the New York State Real Property

Tax Law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

Section 9. Effective Date

This local law shall take effect immediately upon filing in the Office of the Secretary of State and shall apply to all taxable status dates occurring on or after such date.