

PHILIP H. HERRINGTON
SUPERVISOR
REBECCA DEL GAIZO
TOWN CLERK
GORDON W. CHRISTIAN
COUNCILMAN
MARK J. BALISTRERI
COUNCILMAN
MARK CIPPERLY
COUNCILMAN
JAMES SULLIVAN
COUNCILMAN
THOMAS R. CIOFFI
TOWN ATTORNEY



TOWN OFFICE
336 TOWN OFFICE ROAD
TROY, NEW YORK 12180-8809
Tel. (518) 279-3461
Fax (518) 279-4352

MICHAEL BAYLY
SUPERINTENDENT OF HIGHWAYS
WILLIAM BRADLEY
SUPERINTENDENT OF WATER
JAYNE M. TARBOX
RECEIVER OF TAXES
JULIE IRICK
SOLE ASSESSOR
CHARLES GOLDEN
BUILDING AND CODE INSPECTOR
GARY K. GORDON
TOWN JUSTICE
TERRANCE A. BUCHANAN
TOWN JUSTICE

January 12, 2024

New York State Department of State
Div. of Corporations, State Records & UCC
One Commerce Plaza, 99 Washington Ave.
Albany, NY 12231-0001

To whom it may concern,

Please find enclosed Local Law No. 1 for the Year 2024 entitled, "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."

If you require further information, please feel free to contact me directly.

Sincerely,

Rebecca Del Gaizo
Town Clerk

Encs.
Cc Adjoining Towns

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 Brunswick

Local Law No. 1 of the year 20 24

A local law Providing Real Property Tax Exemptions for Volunteer Firefighters and Ambulance

(Insert Title)

Workers Pursuant to Section 466-a of the Real Property Tax Law.

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

☐ County ☐ City ☒ Town ☐ Village
(Select one:)

of Brunswick 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. 1 of 2024 of the ~~(County)(City)(Town)(Village)~~ of Brunswick was duly passed by the Town Board on January 11, 2024, in accordance with the applicable ~~(Name of Legislative Body)~~ provisions of law.

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 _____ 20____, 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 ~~(Elective Chief Executive Officer*)~~ 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.

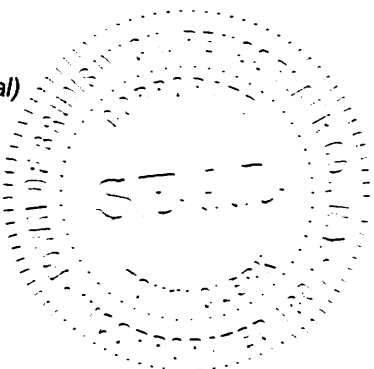
(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

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 1 above.


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

Date: 1/12/24

(Seal)





ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ ІШкі ІЗІМІ

ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ ІШкі ІЗІМІ

TOWN OF BRUNSWICK
LOCAL LAW NO. 1 OF THE YEAR 2024
(Introduced as Introductory Local Law No. 1 of the Year 2024)

**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 voluntary ambulance workers 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, subject to the requirements hereinafter set forth.

For the purposes of the exemption herein granted to volunteer firefighters, the term “enrolled member” of an incorporated volunteer fire company or volunteer fire department shall mean an “active volunteer firefighter” as such term is defined and described in New York State General Municipal Law § 215.1, who is, at the time of making the application for the exemption provided

for in this Local Law, and has been for a period of at least two years prior thereto, faithfully and actually performing service in the protection of life and property from fire or other emergency, accident or calamity in connection with which the services of such fire company or fire department are required, and who, for the calendar year immediately preceding the taxable status date for which this exemption is sought, has satisfied all of the minimum requirements of participation in the fire service provided by the fire company or fire department in which he serves, which would entitle him or her to earn a year of firefighting service credit, as defined in New York State General Municipal Law § 215.11, in the Length of Service Award Program in which he or she is a Participant, established in accordance with the provisions of New York State General Municipal Law, Article 11-A, including but not limited to § 215.11, § 217, and § 217(c) thereof, and by the Sponsor of the said Length of Service Award Program and the volunteer fire company or fire department in which he or she serves.

For the purposes of the exemption herein granted to volunteer ambulance workers, the term “enrolled member” of an incorporated volunteer ambulance service shall mean a “Volunteer ambulance worker” as that term is defined in § 3.1 of the New York State Volunteer Ambulance Workers’ Benefits Law, in active service based upon criteria established by the authority having jurisdiction for the incorporated volunteer ambulance service in which the applicant serves.

For the purposes of this Local Law, the “authority having jurisdiction” to certify that an applicant for an exemption under this Local Law is an “enrolled member” shall mean the governing body of the incorporated volunteer fire company, volunteer fire department, or incorporated volunteer ambulance service which provides service within the Town of Brunswick and in which the applicant serves.

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 annually 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 authority having jurisdiction for 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, on an annual basis, 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 the eligibility or continuing 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, also submit to the Assessor of the Town of Brunswick a list of active volunteer members who are certified to having met the minimum years of service requirements set forth in Section 3.(e) of this Local Law, and who then remain qualified as "enrolled members" as defined in this Local Law. This list shall also include the names of those enrolled members who are entitled to this exemption for the remainder of their lives pursuant to Section 4 of this Local Law, and the names of the un-remarried surviving spouses of deceased enrolled members who are entitled to the exemption under Section 5 or Section 6 of this Local Law.

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.