

# 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 Duanesburg

FILED  
STATE RECORDS

OCT 13 2023

DEPARTMENT OF STATE

Local Law No. 2 of the year 2023

A local law A LOCAL LAW REGARDING TAX EXEMPTIONS FOR MEMBERS  
(Insert Title)  
OF VOLUNTEER FIRE COMPANIES OR VOLUNTEER AMBULANCE SERVICES.

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

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

of Town Board 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 Duanesburg was duly passed by the September on 28th 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) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
(Name of Legislative Body)  
(Elective Chief Executive Officer\*)

**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) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_.  
(Name of Legislative Body)  
(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) (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.  
(Name of Legislative Body)  
(Elective Chief Executive Officer\*)

\* 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: \_\_\_\_\_

September 28, 2023

(Seal)

**PROPOSED LOCAL LAW NO. 2 of 2023**

**Town of Duanesburg**

**A LOCAL LAW REGARDING TAX EXEMPTIONS FOR MEMBERS OF  
VOLUNTEER FIRE COMPANIES OR VOLUNTEER AMBULANCE  
SERVICES**

**BE IT ENACTED** by the Town Board of the Town of Duanesburg, County of Schenectady, as follows:

*Section 1. Title of the Local Law*

This local law shall be entitled “A Local Law Regarding Tax Exemptions For Members Of Volunteer Fire Companies Or Volunteer Ambulance Services.”.

*Section 2. Authorization*

This local law is enacted pursuant to the Municipal Home Rule Law.

*Section 3. Purpose.*

The purpose of this local law is to provide a property tax exemption to volunteer firefighters and volunteer ambulance workers. A tax exemption benefit will attract and retain qualified personnel to emergency and fire services.

*Section 4. Tax Exemptions for Members of Volunteer Fire Companies or Volunteer Ambulance Services*

- A. Pursuant to section 466-a of the New York State Real Property Tax Law, real property owned by an enrolled member, or enrolled member and spouse, of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service shall be exempt from taxation by the Town of Duanesburg to the extent of 10% of the assessed value of such property for Town purposes, exclusive of special assessments.
- B. The person applying for the exemption has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two years. For Town and County purposes, the procedure for certification by the appropriate authority shall be determined by the Town of Duanesburg Tax Assessor;
- C. On or after the effective date of this local law, any 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 for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall be granted the ten percent exemption for the remainder of his or her life as long as his or her primary residence is located within the Town of Duanesburg, Schenectady County.

- D. Application for such exemption shall be filed with the Town of Duanesburg Tax Assessor for both Town and County purposes.
- E. Un-remarried spouses of enrolled volunteer firefighters or volunteer ambulance workers killed in the line of duty may continue the ten percent exemption, or reinstate a pre-existing exemption, provided that:
  - 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 voluntary 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.
- F. Un-remarried spouses of deceased enrolled volunteer firefighters or volunteer ambulance workers may continue the ten percent exemption, or reinstate a pre-existing exemption, provided that:
  - 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 a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary 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 for such property prior to the death of such volunteer.

*Section 5. Separability.* If any section, subsection, phrase, sentence or other portion of this Local Law is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of any remaining portion hereof.

*Section 6- Effective Date* This Local Law shall be effective immediately upon passage and filing of the same with the New York State, Secretary of State's office.