

PROPOSED LOCAL LAW # OF THE YEAR 2023

BE IT ENACTED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF BREWSTER , COUNTY OF PUTNAM, STATE OF NEW YORK AS FOLLOWS:

SECTION 1 : AUTHORITY

This chapter is adopted pursuant to the authority, of Article 2, §10 of the New York State Municipal Home Rule Law.

SECTION 2 : AMENDMENT OF CHAPTER 231

Chapter 231 of the Village of Brewster Code is hereby amended to add Article IV entitled "Volunteer Fire Fighters and Ambulance Workers Exemption" which shall read as follows:

§231-9 Purpose

The purpose of this article is for the Village of Brewster to opt-in to the provisions of New York State Real Property Tax Law §466-a, as amended December 9, 2022 (Chapter 670 Section 1 Laws of 2022) and to provide a real property tax exemption on the assessed valuation of certain real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or to such enrolled member and spouse, as permitted by the Real Property Tax Law.

§ 231-10 Exemption granted.

An exemption from taxation of a maximum of 10% of the assessed value of property owned by an eligible person as set forth below is hereby granted with respect to the Village part-Village and special district charges exclusive of special assessment..

§231-11 Eligibility

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in the Village of Brewster, provided that:

- A. The applicant resides in the Village of Brewster and the Village of Brewster is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- B. The property is the primary residence of the applicant;
- C. The 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 section; and
- D. The applicant 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 a period of at least two years. The Village of Brewster to determine the procedure for certification. The applicant must submit proof of such certification, together with the application for an exemption.

§231-12 Grant of Lifetime Exemption

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 as authorized by this section for the remainder of his or her life as long as the property for which exemption is sought under this Chapter is the primary residence of the enrolled member.

§231-13 Un-Remarried Spouses

A. Line of Duty Death of Member

Any exemption under this Chapter shall be continued to the un-remarried spouse of an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who is killed in the line of duty upon the following conditions:

- (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.

B. Death of Member

Any exemption under this Chapter shall be continued to the un-remarried spouse of an deceased member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service upon the following conditions:

- (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 five years; and
- (3) Such deceased volunteer had been receiving the exemption prior to his or her death.

§231-14 Miscellaneous Provisions

A. Application for such exemption shall be filed with the Assessor on or before the taxable status date, on a form as described by the Commissioner.

B. No applicant who is a volunteer fire fighter or volunteer ambulance worker who, by reason of such status, is receiving any benefit under the provisions of Real Property Tax Law, Article 4, Exemptions, on the effective date of this article shall suffer any diminution of such benefit

because of the provisions of this article.

SECTION 3 – HOME RULE

Nothing in this Local Law is intended, or shall be construed to limit the home rule authority of the Village under State Law or to limit the Village's discretion in setting fees and charges in connection with any applications requiring Village approval.

SECTION 4 – SEVERABILITY

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Village Board of the Village of Brewster hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

SECTION 5 – EFFECTIVE DATE

This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.