

Local Law Filing

New York State Department of State  
162 Washington Avenue, Albany, New York 12231

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.

Town of     Fine    

**Local Law Number   2   of the Year 2024**

A local law   Providing for a Volunteer Firefighter and Volunteer Ambulance Workers Real Property Tax Exemption.  

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

Town of     Fine     as follows:

**Section 1. Legislative Intent**

It is the intent of the Town Board of the Town of Fine, County of St. Lawrence, to provide a real property tax exemption to qualifying volunteer firefighters and ambulance workers as set forth in New York Real Property Tax Law §466-a.

**Section 2. Authority**

Real Property Tax Law §466-a authorizes the Town Board to adopt a local law providing a real property tax exemption of up to ten percent (10%) of the assessed value of real property owned by qualifying volunteer firefighters and ambulance workers.

**Section 3. Grant of Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.**

The Town Board of the Town of Fine, County of St. Lawrence, hereby provides a real property tax exemption of ten percent (10%) of the assessed value of real property for individuals that meet the following qualifications:

- The individual is an enrolled and certified member of an incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of Fine and has a minimum of two (2) years of service; and
- The individual resides in the Town of Fine and the property receiving the benefit is the primary residence of the individual and is used exclusively for residential purposes, and any portion of the property not used for residential purposes shall be subject to taxation.

**Section 4. Grant of Lifetime Real Property Tax Exemption for Certain Volunteer Firefighters and Volunteer Ambulance Workers**

The Town Board of the Town of Fine, County of St. Lawrence, hereby provides a lifetime real property tax exemption of ten percent (10%) of the assessed value of real property for any individuals that have been certified by the authority having jurisdiction over an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as having accrued twenty (20) or more years of active service, so long as their primary residence remains within the Town of Fine.

The un-remarried surviving spouse of eligible volunteers shall be entitled to retain the exemption.

**Section 5. Severability**

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 6. Repealer**

Any local laws or ordinances or sections thereof, not in conformity with this law, are hereby repealed.

**Section 7. Effective Date**

This Local Law shall be effective upon the date of filing with the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law.