

**AGENDA
SPECIAL MEETING OF THE
MECHANICVILLE CITY COUNCIL
MAYOR'S OFFICE
36 NORTH MAIN STREET
MECHANICVILLE, NY
February 27, 2023**

1. OPEN MEETING: _____ P.M.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL:

MAYOR BUTLER
COMMISSIONER SEBER
COMMISSIONER JOHNSON
COMMISSIONER SGAMBATI
COMMISSIONER HOSLEY

4. PUBLIC HEARING (Firefighter Exemption)

5. LOCAL LAW

Local Law 01-2023 Firefighter Exemption

Moved by: _____

Seconded by: _____

AYES: _____

NAYS: _____

6. CLOSE MEETING: Time _____

Moved by: _____

Seconded by: _____

Roll Call AYES _____

NAYS: _____

LOCAL LAW 01-2023

A LOCAL LAW TO ENACTING A PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW

SECTION 1. Title. The City of Mechanicville hereby enacts a Local Law entitled "Volunteer Firefighters and Ambulance Workers Exemption" is hereby enacted pursuant to Real Property Tax Law Section 466-a.

SECTION 2. An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the City of Mechanicville exclusive of special assessments, multiplied by the latest state equalization rate for the assessing unit in which the real property is located.

SECTION 3. Eligibility Requirements

Such exemption shall be granted to an enrolled active member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

- (a) The property is owned by the volunteer firefighter or volunteer ambulance worker;
- (b) The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- (c) The property is used exclusively for residential purposes;
- (d) The volunteer firefighter or volunteer ambulance worker resides in the City of Mechanicville and the City of Mechanicville is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- (e) The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- (f) The volunteer firefighter or volunteer ambulance worker meets the minimum service requirements established by the City of Mechanicville, which is hereby established as two years.

SECTION 4. Application

As further detailed herein, the Fire District need to provide a list of enrolled, active members every year for the exemption to remain. All owners must sign the designated form issued by New York State, currently the RP-466-a-vol form. The City of Mechanicville must maintain written guidelines, available on request, as to the requirements of an enrolled volunteer member relating to this exemption.

SECTION 5. Certification

The incorporated volunteer fire company or fire department or incorporated voluntary ambulance service has certified, in writing, that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service for at least two (2) years and remains an active member.

SECTION 6. No Diminution of Benefits

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

SECTION 7. 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 (20) 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 (10%) exemption as authorized by this section for remainder of his or her life as long as his or her primary residence is located within the City of Mechanicville.

SECTION 8. Un-remarried Spouse of a Volunteer

The 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:

- (a) 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 qualified, enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who was killed in the line of duty;
- (b) Such deceased volunteer had been an enrolled member for at least five years; and
- (c) Such deceased volunteer had been receiving the partial tax exemption prior to his or her death.

The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker with twenty (20) years of service may receive the real property tax exemption for the rest of his or her life if:

- (a) 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;
- (b) Such deceased volunteer had been an enrolled member for at least twenty (20) years; and
- (c) Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

SECTION 9. Severability

If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgement shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

SECTION 10. Effective Date

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