

TOWN OF PINE PLAINS

LOCAL LAW NO. __ OF THE YEAR 2023

A LOCAL LAW AMENDING CHAPTER 235, TAXATION, OF THE TOWN OF PINE PLAINS CODE TO ADD A NEW ARTICLE VI TITLED: "TAX EXEMPTION FOR QUALIFIED VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS"

BE IT ENACTED by the Town Board of the Town of Pine Plains as follows:

SECTION 1. TITLE.

This Local Law shall be titled: "A Local Law Amending Chapter 235, Taxation, of the Town of Pine Plains Code to Add a New Article VI Entitled: 'Tax Exemption for Qualified Volunteer Firefighters and Ambulance Workers'."

SECTION 2.

Section 235, Taxation, of the Town Code is hereby amended to add a new Article VI which shall read as follows:

§235-16 Purpose and Authority.

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

§235-17 Exemption Granted

A. The Town of Pine Plains hereby provides a property tax exemption of ten percent (10%) of the assessed value of real property for individuals who reside in the Town of Pine Plains that also meet the following qualifications:

- (1) The individual is an enrolled and certified member of an incorporated fire company, fire department or volunteer ambulance service which serves the Town of Pine Plains with a minimum of three (3) years of service; and
- (2) The individual resides in the Town and the property receiving the benefit is the primary residence of the individual and is used exclusively for residential purposes. However, any portion of the property not used for residential purposes shall not be subject to Town's taxation.

B. In addition to the exemption provided by subsection "A", the Town of Pine Plains hereby grants a lifetime real property tax exemption for certain volunteer firefighters and volunteer ambulance service workers of ten percent (10%) of the assessed value of real property for any individual that shall 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 service, so long as their primary residence remains within the Town of Pine Plains.

C. The Town Board shall determine the procedure for certification as set forth above in conjunction with the authority having jurisdiction over the emergency provider pursuant to this Local Law.

D. Application for such exemption shall be filed with the Town Assessor on or before the taxable status date on a form as provided by the Assessor.

SECTION 3. 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 4. EFFECTIVE DATE.

This local law shall take effect immediately upon filing in the Office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.