

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 Shawangunk, Ulster County, New York

Local Law No. 2 of the year 20²⁴

A local law Partial Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance

(Insert Title)

Service Workers

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

County City Town Village

(Select one.)

of Shawangunk as follows:

See attached.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

TOWN OF SHAWANGUNK
LOCAL LAW #2 OF 2024 ENTITLED PARTIAL
REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER
FIREFIGHTERS AND VOLUNTEER AMBULANCE SERVICE WORKERS

BE IT ENACTED by the Town Board of the Town of Shawangunk ("Town"), in the County of Ulster, State of New York, as follows:

This local law amends Chapter 159 of the Code of the Town by adding a new Article VI, Section 159-10 as follows:

Section 1. Purpose.

The state Real Property Tax Law was amended by Chapter 670 of the Laws of 2022 by the addition of a new §466-a providing for a ten percent partial real property tax exemption of the assessed value of the primary residence owned by a qualified enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service that serves the Town. The intent of this Local Law is to authorize, upon proper and complete application, the partial real property tax exemption for such qualified enrolled members of said emergency services organizations for real property taxes imposed by the Town and, thereby, to sustain and increase volunteerism in those essential organizations.

Section 2. Authority.

This local law is adopted pursuant to Real Property Tax Law §466-a and also is authorized by the Municipal Home Rule Law, the Statute of Local Governments, Article 9 of the NYS Constitution and other applicable authority.

Section 3. Grant of exemption.

The primary residential real property located in the Town that is owned by a qualified, enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service that provides services within the Town shall be exempt from taxation and assessments levied by the Town to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, subject to the requirements set for in this local law.

Section 4. Eligibility.

Such exemptions shall not be granted unless:

- A. The applicant resides in the Town which is served by such incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service of which the applicant is a qualified enrolled member;