



County of Saratoga
Board of Supervisors
Theodore T. Kusnierz, Jr.
Chairman of the Board

Jonathan G. Schopf
Vice Chairman of the Board

Therese M. Connolly
Clerk of the Board

Bridget M. Rider
Deputy Clerk of the Board

February 23, 2023

NYS Department of State
Division of Corporations, State Records
And Uniform Commercial Code
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001

To whom it may concern:

Enclosed please find Local Law No. 1 of 2023. **Please send confirmation of this filing to:**

Therese Connolly, Clerk of the Board
Saratoga County
40 McMaster Street
Ballston Spa, NY 12020

If there should be any questions, comments or concerns, please do not hesitate to contact me at 518-885-2240.
Thank you.

Sincerely,

THERESE M. CONNOLLY, CLERK
Saratoga County Board of Supervisors

/tc

Enc.

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 SARATOGA

Local Law No. 1 of the year 20²³

A local law A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 TO MODIFY THE PARTIAL TAX
(Insert Title)
EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE
WORKERS, AND UN-REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND
VOLUNTEER AMBULANCE WORKERS

Be it enacted by the BOARD OF SUPERVISORS of the
(Name of Legislative Body)

County City Town Village
(Select one:)

of SARATOGA as follows:

(Please see attached)

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

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2023 of the (County)(City)(Town)(Village) of SARATOGA was duly passed by the BOARD OF SUPERVISORS on FEBRUARY 23 2023, in accordance with the applicable provisions of law.

~~**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)**~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ and was deemed duly adopted on _____, in accordance with the applicable provisions of law.~~

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ on _____ 20____.

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

~~**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.~~

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.~~

6. (County local law concerning adoption of Charter.)

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.~~

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.

Cherise M. Connolly

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 2/23/2023

(Seal)

COUNTY OF SARATOGA
LOCAL LAW 1 - 2023

A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 TO MODIFY THE PARTIAL
TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE
WORKERS, AND UN-REMARIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND
VOLUNTEER AMBULANCE WORKERS

BE IT ENACTED by the Saratoga County Board of Supervisors as follows:

Section 1. Legislative intent. The Board of Supervisors recognizes the roles of the volunteer firefighters and ambulance workers in securing the safety and well being of our communities. The Board of Supervisors hereby finds that it is in the best interests of the County of Saratoga to encourage volunteerism for said purposes. The New York State Legislature has amended the Real Property Tax Law, in Section 466-a, to authorize the County to permit enrolled volunteer firefighters, volunteer ambulance workers, and the un-remarried spouses of enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies.

Section 2. Exemptions for certain volunteer firefighters and ambulance workers.

(a) Real property owned by an individual who has been an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service in Saratoga County and who resides in Saratoga County shall be exempt from taxation to the extent of ten percent of the assessed value of such property for county purposes, exclusive of special assessments.

(b) Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county unless:

(i) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated ambulance service;

(ii) the property is the primary residence of the applicant;

(iii) 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

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

Section 3. Eligibility Requirements.

(a) In accordance with Section 215(1) of the General Municipal Law: "Active volunteer firefighter" means a person who has been approved by the authorities in control of a duly organized volunteer fire company or volunteer fire department as an active volunteer firefighter of such fire company or department and who is faithfully and actually performing service in the protection of life and property from fire or other emergency, accident or calamity in connection with which the services of such fire company or fire department are required.

(b) In accordance with Section 3 (1) of the New York Volunteer Ambulance Workers Benefit Law: "Volunteer ambulance worker" means an active volunteer member of an ambulance company as specified on a list regularly maintained by that company for the purpose of this chapter.

Section 4. Twenty-year members. 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 his or her primary residence is located within the County of Saratoga.

Section 5. Un-remarried spouse of volunteer.

(a) 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:

(i) 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;

(ii) such deceased volunteer had been an enrolled member for at least five years; and

(iii) such deceased volunteer had been receiving the partial tax exemption prior to his or her death.

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

(i) 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;

(ii) such deceased volunteer had been an enrolled member for at least twenty years; and

(iii) such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

Section 6. Application. Any application for such exemption under this Local Law shall be filed with the assessor on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.

Section 7. No diminution of current benefits. No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

Section 8. Effective date. This Local Law shall take effect immediately after it is filed as provided in section 27 of the Municipal Home Rule Law.