

**RESOLUTION No. 2023-003**

**Introducing Local Law No. 2 of 2023 Amending Chapter 207 of the Village Code Entitled  
“Taxation” to add a New Article Providing a Property Tax Exemption for Volunteer  
Firefighters and Ambulance Workers Pursuant to Section 466-a of the NY Real Property  
Tax Law**

At a meeting of the Village Board of Trustees of the Village of Millbrook (“Village Board”), held at the Village Fire House, 20 Front Street, Millbrook, New York on the 8<sup>th</sup> day of February, 2023, at 6:00 p.m., Village Mayor, Tim Collopy called the meeting to order, and \_\_\_\_\_, seconded by \_\_\_\_\_ Trustee \_\_\_\_\_, moved the following resolution, to introduce the following proposed local law, to be known as Proposed Local Law No. 2 of 2023, entitled “A Local Law Amending Chapter 207 of the Village Code entitled ‘Taxation’ to add a new Article V to Provide for a Property Tax Exemption for Volunteer Firefighters and Ambulance Workers Pursuant to Section 466-a of the New York Real Property Tax Law” as follows:

BE IT ENACTED by the Board of Trustees of the Village of Millbrook (“Village Board”) as follows:

Section 1. Legislative intent: The New York State Legislature recently amended the Real Property Tax Law to create a new Section 466-a to provide an exemption of up to 10% of the assessed value of real property owned by volunteer firefighters and ambulance workers. In order for the exemption to be available it is necessary for the local government body to adopt of local law providing for such an exemption and establishing the minimum service requirement and certification of service requirement. The Village Board has determined that volunteer firefighters and ambulance workers provide essential services to the Village residents and providing such a real property tax exemption will help with recruiting new members and retaining existing members of the volunteer fire and ambulance services. Therefore, the Village Board has determined it is in the best interest of the Village to enact a local law providing for such real property tax exemption.

Section 2. Chapter 207 of the Village Code entitled “Taxation” is hereby amended to add a new Article V to include the following language.

“Article V Volunteer Firefighters and Ambulance Workers Exemption

§ 207-20. **Grant of Exemption.**

An exemption of 10% of the assessed value of real 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 Village of Millbrook as long as eligibility requirements are met.

§207-21 **Eligibility Requirements.**

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer 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 Village of Millbrook and the Village of Millbrook is served by such incorporated volunteer fire company or fire department or incorporated volunteer 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 volunteer ambulance service; and
- F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Village of Millbrook, which is hereby established as two (2) years.

§207-22 **Application.**

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Village of Millbrook, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Millbrook must maintain written guidelines,

available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

**§207-23 Certification.**

The Village of Millbrook must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

**§207-24 No Diminution of Benefits.**

An applicant who is receiving any benefit pursuant to Article 4 of the New York Real Property Tax Law as of the effective date of this Article of the Village Code shall not have any of those benefits diminished because of the exemption provided by this Article.

**§207-25 Grant of Lifetime Exemption.**

Any eligible enrolled member who accrues more than twenty (20) years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the 10% exemption as authorized by this Article for the remainder of his or her life as long as his or her primary residence is located within the Village of Millbrook.

**§207-26 Un-remarried Spouse of Enrolled Member Killed in the Line of Duty.**

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five (5) years and had been receiving the exemption at the time of his or her death.

**§207-27 Un-remarried Spouse of Deceased Enrolled Member.**

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least twenty

(20) years and the deceased volunteer and his or her un-remarried spouse had been receiving the exemption at the time of the death of the volunteer.”

Section 3. If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such declaration 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 4. This local law shall take effect as of the date of filing with the New York Secretary of State.

Mayor, Tim Collopy, advised the Board of Trustees that, pursuant to the Municipal Home Rule Law of the State of New York, it will be necessary to hold a public hearing upon this proposed local law. Trustee \_\_\_\_\_ offered the following resolution which was seconded by Trustee \_\_\_\_\_, who moved its adoption:

WHEREAS, on February 8<sup>th</sup>, 2023, Trustee \_\_\_\_\_ introduced this local law for the Village of Millbrook, to be known as “A Local Law Amending Chapter 207 of the Village Code entitled ‘Taxation’ to add a new Article V to Provide for a Property Tax Exemption for Volunteer Firefighters and Ambulance Workers Pursuant to Section 466-a of the New York Real Property Tax Law.”

RESOLVED, that a public hearing be held in relation to the proposed local law as set forth in the form of notice, hereinafter provided, at which hearing parties in interest and citizens shall have an opportunity to be heard, to be held at the Village Fire House, 20 Front Street, Millbrook, New York, on March 8<sup>th</sup>, 2023, at 6:00 o’clock, p.m., Prevailing Time, and that notice of said hearing shall be published in the official newspaper of general circulation in the Village of Millbrook, by the Village Clerk, at least five (5) days before such hearing and that such notice shall be in the following form:

**NOTICE OF PUBLIC HEARING**

TAKE NOTICE, that the Board of Trustees of the Village of Millbrook will hold a public hearing at the Village Fire House, 20 Front Street, Millbrook, New York, on March 8<sup>th</sup>, 2023, at 6:00 o'clock, p.m., Prevailing Time, on Proposed Local Law No. 2 of the Year 2023, entitled "A Local Law Amending Chapter 207 of the Village Code entitled 'Taxation' to add a new Article V to Provide for a Property Tax Exemption for Volunteer Firefighters and Ambulance Workers Pursuant to Section 466-a of the New York Real Property Tax Law."

TAKE FURTHER NOTICE, that copies of the aforesaid proposed local law will be available for examination at the office of the Clerk of the Village of Millbrook, at the Village Hall, 35 Merritt Avenue, Millbrook, New York between the hours of 8:00 a.m. to 12:00 p.m. and then between 1:00 p.m. to 3:00 p.m. on all business days between the date of this notice and the date of the public hearing.

TAKE FURTHER NOTICE, that all persons interested and citizens shall have an opportunity to be heard on said proposal at the time and place aforesaid.

DATED:        Millbrook, New York  
                 February 8, 2023

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SARAH J. WITT, VILLAGE CLERK

The foregoing resolution was duly put to a vote which resulted as follows:

Mayor Collopy	_____
Trustee Herzog	_____
Trustee Contino	_____
Trustee Doro	_____
Trustee Murphy	_____

DATED: Millbrook, New York  
February 8, 2023

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SARAH J. WITT, VILLAGE CLERK  
Village of Millbrook