

LOCAL LAW NO. 2 OF 2023
AMENDING CHAPTER 182, TAXATION, Article VI
Exemption for Volunteer Fire Fighters and Ambulance Workers

§ 182-12 **Legislative intent.**

The Town Boardit is in the [best] interests of

§ 182-13 **Definitions.**

Domestic partner is defined for this Section as individuals living with their significant other for a period of at least six (6) months immediately before the loss/event, are not married, have financial interdependence with each other, are not related by blood to the extent that they would be eligible to be married in New York, and are in a demonstrated committed relationship as defined by the New York State Civil Service Employee Benefits Division.

§ 182-1[3]4 **Exemption granted; amount; qualification for exemption.**

A. Real propertyvoluntary ambulance service which provides service in the Town of Clifton Park and who resides in real property in the Town of Clifton Park shall be[county] Town, Highway and Special District tax purposes, [exclusive of special assessments; provided, however, that such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.]

B. (4) The incorporated volunteercertified in writing, that the.....[five]two years and remains

E The Assessor may grant the exemptions to property owned and resided in by the individuals described in paragraph 182-13 A, above, and qualified surviving spouses/domestic partner, residing in the property. .

§ 182-1[4]5 **Lifetime exemption.**

[Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 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 article for the remainder of his or her life as long as his or her primary residence is located within Saratoga County, provided that the governing body of a city, village, town or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.]

§ 182-1[4]5 Lifetime exemption.

The assessor may grant a lifetime ten percent exemption as authorized by the New York State Real Property Tax law to any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service, and their spouse/domestic partner, provided that the authority or authorities

having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, provide written documentation of the duration of qualified service pursuant to RPTL 466-a.

§ 182-1[5]6

§ 182-1[6]7

§ 182-1[7]8

§ 182-1[8]9

UNDERLINE-ADDITION

[BRACKET]-DELETE