**TOWN OF CHARLOTTE LOCAL LAW NO. 1 OF THE YEAR 2023**

**A LOCAL LAW ENACTING THE RESIDENTIAL REAL PROPERTY**

**PARTIAL TAX EXEMPTION FOR FIRE FIGHTERS**

**OF THE TOWN OF CHARLOTTE**

**BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF**

**CHARLOTTE AS FOLLOWS:**

**SECTION 1. PURPOSE:**

The intent of this Local Law is to provide its local residents who are volunteer fire fighters with a residential real property partial property tax exemption to reward our local fire fighters, and to encourage community members to become volunteer fire fighters.

This Local Law is enacted for the purpose of providing a partial residential tax exemption upon real property based upon the owner’s membership in a volunteer fire department within the County of Chautauqua, as permitted by §466-a of New York’s Real Property Tax Law.

**SECTION 2. AUTHORITY:**

This Local Law is enacted pursuant to the provisions of the Municipal Home Rule Law §10 of the State of New York.

Real Property Tax Law §466-a authorizes a Town Board to adopt a Local Law providing a residential real property tax exemption of up to ten percent (10%) of the assessed value of the real property owned by qualifying volunteer fire fighters.

SECTION 3. TITLE:

The title of this Local Law shall be “Residential Real Property Partial Tax Exemption for Volunteer Fire Fighters in the Town of Charlotte”.

**SECTION 4. GRANT OF REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER FIRE FIGHTERS:**

The Town Board of the Town of Charlotte, County of Chautauqua, hereby provides a real property tax exemption of up to ten percent (10%) of the assessed value of residential real property for individuals that meet the following qualifications:

1. **a.** The individual is an enrolled and a certified member of an incorporated volunteer fire company, or fire department, within the County of Chautauqua and has a minimum of three (3) years of service with such company or department; and
2. **b.** The individual resides in the Town of Charlotte and the property receiving the benefit is the primary residence of the individual and is used exclusively for residential purposes; any portion of the property not used for residential purposes shall be fully subject to taxation.

**SECTION 5. DEFINITIONS:**

• **VOLUNTEER FIRE FIGHTER**: Shall mean a local volunteer fire fighter within the County of Chautauqua with a minimum service requirement as a volunteer fire fighter of three (3) calendar years.

• **LIFETIME EXEMPTION**: A lifetime exemption can be offered to any volunteer fire fighter with at least twenty (20) years of service, as long as he or she maintains his or her primary residence in the Town of Charlotte.

* 1. • **SURVIVING SPOUSE**: A surviving spouse of a volunteer fire fighter may retain the volunteer fire fighter’s real property tax exemption of an eligible volunteer fire fighter. **a.** Such un-remarried spouse is certified by the Town of Charlotte as an un-remarried spouse of a volunteer fire fighter who is deceased; and
	2. **b.** Such deceased volunteer fire fighter had been enrolled as a volunteer fire fighter for at least twenty (20) years; and
	3. **c.** Such un-remarried spouse had been receiving the exemption prior to the volunteer fire fighter’s death.

Un-remarried spouses of deceased volunteer fire fighters shall be entitled to continue the partial exemption granted hereunder; provided, however, that:

**SECTION 6. APPLICATION PROCEDURE:**

A volunteer fire fighter 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 Town of Charlotte, on a form as prescribed by the New York State Commissioner of Taxation and Finance.

**SECTION 7. SEVERABILITY:**

If a court determines that any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this Local Law, 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 8. EFFECTIVE DATE:**

This Local Law shall take effect immediately upon filing with the Secretary of State.