New York State
Department of State
DIVISION OF CORPORATIONS,
STATE RECORDS AND
UNIFORM COMMERCIAL CODE
One Commerce Plaza
99 Washington Ave.
Albany, NY 12231-0001
dos.ny.gov

NEW YORK STATE

Department of State
Corporations, State Records & UCC

Local Law Filing

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

___1___ of the year 20 25

Local Law Title: A LOCAL LAW ENACTING A PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS PURSUANT TO REAL PROPERTY TAX LAW §466-A

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

☐ County   ☐ City   ☒ Town   ☐ Village
(Select one:)

of _____ **Sangerfield** _____ **as follows on the attached pages:**
(Name of Local Government)

For Office Use Only

FILED

STATE RECORDS

NOV 0 4 2025

DEPARTMENT OF STATE

Department of State Local Law Index Number: _____*l*_____ **of the year 20** _25_

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

SECTION 1.   LEGISLATIVE INTENT

It is the intent of the Town Board of the Town of Sangerfield to provide a real property tax exemption to qualifying volunteer firefighters and volunteer ambulance workers as set forth in Real Property Tax Law §466-a.

SECTION 2.   AUTHORITY

Real Property Tax Law §466-a authorizes the Town Board to adopt a local law providing a real property tax exemption of up to 10% of the assessed value of real property owned by the qualifying volunteer firefights and volunteer ambulance workers.

SECTION 3.   GRANT OF EXEMPTION

An exemption of 10% of assessed value of 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 Town of Sangerfield as long as eligibility requirements provided by this chapter are met.

SECTION 4.   ELIGIBILITY REQUIREMENTS.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary 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 Town of Sangerfield and the Town of Sangerfield is served by such incorporated volunteer fire company or fire department or incorporated voluntary 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 voluntary ambulance service; and

F.   The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Sangerfield, which is hereby established as three (3) years.

SECTION 5.   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 Town of Sangerfield, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Sangerfield must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

SECTION 6.   CERTIFICATION

The Town of Sangerfield Town Board must annually file with the Town 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 volunteer member and such enrolled volunteer member's address of residence.

SECTION 7.   NO DIMINUTION OF BENEFITS

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

SECTION 8.   GRANT OF LIFETIME EXEMPTION

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

SECTION 9.   UN-REMARRIED SPOUSE OF ENROLLED VOLUNTEER MEMBER KILLED IN THE LINE OF DUTY

The un-remarried surviving spouse of a deceased enrolled volunteer 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 member had been an enrolled volunteer member for at least five years and had been receiving the exemption at the time of his or her death.

SECTION 10.   UN-REMARRIED SPOUSE OF DECEASED ENROLLED VOLUNTEER MEMBER

The un-remarried surviving spouse of a deceased enrolled volunteer member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption as long as the deceased volunteer member had been an enrolled volunteer member for at least 20 years and had been receiving the exemption at the time of his or her death.

SECTION 11.   VALIDITY AND SEVERABILITY

If any clause, sentence, paragraph, section, or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment 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 12.   EFFECTIVE DATE

This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27.

**(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 ascribed as local law number **1** of **2025** of the **Town of Sangerfield**
was duly passed by the **Town Board** on **October 14, 2025** 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, ascribed as local law number _____ of 20_____ of the
City/Town/Village of _____ was duly passed by the _____ on
_____, 20_____ and was (approved/not approved/repassed after disapproval) by the
_____(Elective Chief Executive Officer*) on _____, 20_____ in accordance with the
applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20_____ of the
City/Town/Village of _____ was duly passed by the _____ on
_____, 20_____ and was (approved/not approved/repassed after disapproval) by the
_____(Elective Chief Executive Officer*) 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, ascribed as local law number _____ of 20_____ of the
City/Town/Village of _____ was duly passed by the _____ on
_____, 20_____ and was (approved/not approved/repassed after disapproval) by the
_____(Elective Chief Executive Officer*) 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.

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

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20_____ of the City of
_____ having 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.

* 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
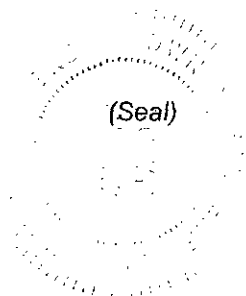with the power to approve or veto local laws or ordinances.

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

~~I hereby certify that the local law annexed thereto, ascribed as local law number _____ 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 the paragraph **1** above.

Joanne R. Miller, Town Clerk
Joanne R. Miller, Town Clerk

(Seal)

10-27-25
(Date)