

## *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~~  
of Walden  
Village  
~~Village~~

**Local Law No. 3 of the year 2024**

**A local law** A Local Law to provide a real property tax exemption for un-remarried surviving spouses of formerly enrolled volunteer firefighters and voluntary ambulance service members killed in the line of duty.

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

of the  
~~County~~  
~~City~~  
of Walden as follows:  
Village

**Section 1. Title**

This Local Law shall be entitled “A Local Law to provide a real property tax exemption for un-remarried surviving spouses of formerly enrolled volunteer firefighters and voluntary ambulance service members killed in the line of duty.”

**Section 2. Purpose**

The purpose of this local law is to implement the authority granted to local taxing jurisdictions by New York Property Tax Law Section 466-a which statute was made effective as of December 9, 2022.

The amendment to NYRPTL Section 466-a to authorize municipalities to adopt a local law which will provide a real property tax exemption for un-remarried surviving spouses of formerly enrolled volunteer firefighters and voluntary ambulance service members killed in the line of duty.

This local law recognizes the sacrifices that first responders make for the betterment of our community and provides a small monetary benefit in recognition of and in appreciation for the sacrifices that they make and have made.

**Section 3. Amendment to the Village Code**

The Village Code shall be amended by the addition of a new Section, designated as **Section 267-21**, as follows:

**Section 267-21: Real Property Tax Exemption for Un-remarried Surviving Spouses of Formerly Enrolled Volunteer Firefighters or Voluntary Ambulance Service Workers Killed in the Line of Duty**

- A. An un-remarried surviving spouse of a deceased formerly enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, who was killed in the line of duty may qualify for a continuation or a reinstatement of a preexisting tax exemption under this local law, provided the following additional requirements have been met:
1. Such un-remarried surviving spouse is certified as an un-remarried surviving spouse of a deceased formerly enrolled member of a Walden incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service that provides service to the Village of Walden who was killed in the line of duty; and
  2. Such deceased formerly enrolled member had been a member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service for at least five (5) years; and
  3. Such deceased formerly enrolled member had been a member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service and the surviving un-remarried spouse had been receiving the real property tax exemption provided in this local law prior to his or her death; and
  4. The un-remarried surviving spouse has filed an application to continue or reinstate the tax exemption sought in this local law. Such application shall be on a form prescribed by the Commissioner of the New York State Department of Taxation and Finance Office of Real Property Tax Services and must be filed with the Town of Montgomery Assessor's office and the un-remarried surviving spouse must maintain their primary residence in the Village of Walden. The application must be filed with the Town Assessor's office on or before taxable status date; and

5. An officer or authorized representative of the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service for the deceased former spouse had been a member before being killed in the line of duty, shall file with the Town Assessor's office a sworn certification verifying that such deceased formerly enrolled member had been an enrolled member of such entity for at least five (5) years and was killed in the line of duty.
  
- 6.

An unmarried spouse, of a deceased formerly enrolled member who was killed in the line of duty, who meets all of the requirements set forth above, shall qualify for a continuation of or reinstatement of a tax exemption to the extent of ten (10) percent of the assessed value of his or her real property, for Village purposes, exclusive of special assessments, as authorized by this local law.

**Section 4. Severability**

Any clause, sentence, paragraph, section or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgement shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered and the remaining provisions shall remain in full force and effect.

**Section 5. Effective Date**

This local law shall take effect upon the filing of certified copies thereof with the Office of the Secretary of State in accordance with New York Municipal Home Rule Law.