

TOWN OF PIERCEFIELD  
COUNTY OF ST. LAWRENCE

LOCAL LAW NO. 1 FOR THE YEAR 2005  
TO ALLOW ENROLLED VOLUNTEER FIREFIGHTERS AND VOLUNTEER  
AMBULANCE WORKERS TO BE ELIGIBLE FOR A REAL PROPERTY TAX  
EXEMPTION UNDER RPTL 466-f

BE IT ENACTED by the Town Board of the Town of Piercefield as follows:

Section 1. Legislative intent. The Town Board recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well being of our communities. The Town Board hereby finds that it is in the best social and economic interest of the Town of Piercefield to encourage volunteerism for said purposes. To that end, by providing the following exemption it is the intent to so encourage volunteerism for Piercefield Volunteer Fire Company and Tupper Lake Volunteer Ambulance and Emergency Squad.

Section 2. Exemptions for certain volunteer firefighters and ambulance workers.

(a) Real property owned by an enrolled member of the Piercefield Volunteer Fire Company, or the Tupper Lake Volunteer Ambulance and Emergency Squad or such enrolled member and spouse residing in the Town of Piercefield shall be exempt from taxation to the extent of ten percent of the assessed value of such property for town 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) Such exemption shall not be granted to an enrolled member of the Piercefield Volunteer Fire Company or the Tupper Lake Volunteer Ambulance and Emergency Squad unless:

- (i) the applicant resides in the Town of Piercefield which is served by the Piercefield Volunteer Fire Company or the Tupper Lake Ambulance and Emergency Squad;
- (ii) the property is the primary residence of the applicant;
- (iii) the property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and
- (iv) the applicant is a certified, active, enrolled member of the Piercefield Volunteer Fire Company or the Tupper Lake Ambulance

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and Emergency Squad for at least 5 years;

- (v) the Piercefield Volunteer Fire Company and the Tupper Lake Ambulance and Emergency Squad has submitted to the St. Lawrence County Director of Emergency Services a complete list of enrolled members, with their respective dates of service for the Piercefield Volunteer Fire Company and the Tupper Lake Ambulance and Emergency Squad each year. The St. Lawrence County Director of

Emergency  
certify those that  
exemption.

Services shall then review all potential candidates and meet the necessary criteria to be eligible for this

(c) Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the county board.

(d) No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provision of this article on effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

(e) Any enrolled member of the Piercefield Volunteer Fire Company or the Tupper Lake Volunteer Ambulance and Emergency Squad who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the Piercefield Volunteer Fire Company or the Tupper Lake Volunteer Ambulance and Emergency Squad shall be granted the ten percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within this state.

Section 3. Effective date. This act shall take effect immediately and shall apply to real property having taxable status date on or after the first day of January 2006 next succeeding the date on which this act shall have become law.

This is to certify that the above Local Law 2005-1 was adopted by the Town Board of the Town of Piercefield on the 10th day of November, 2005.

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Christine L. Buckley, Town Clerk