

TOWN OF BARTON

DONALD FOSTER, SUPERVISOR

AGENDA –NOVEMBER 13, 2024 @ 6:30 PM

Via In-Person

- 1. PLEDGE OF ALLEGIANCE**
- 2. PRIVILEGE OF THE FLOOR**
- 3. APPROVE MINUTES OF PREVIOUS MEETING**
- 4. APPROVE VOUCHERS FOR GENERAL, HIGHWAY, SEWER AND WATER FUNDS**
- 5. PERSONNEL**
 - a. Town Clerk
 - b. Highway Superintendent
- 6. NEW BUSINESS**
 - a. 6:45 PM - Public Hearing on Proposed Local Law #2 – Providing Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers
- 7. OLD BUSINESS**
 - a. Conversion of Propane to Natural Gas at Well Pump House
- 8. ADJOURNMENT**

CERTIFIED COPY OF RESOLUTION ADOPTED BY THE BARTON TOWN BOARD

ADOPTED

RESOLUTION NO 11C

ADOPT LOCAL LAW NO. 01 OF 2024 PROVIDING REAL PROPERTY TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-A OF THE REAL PROPERTY TAX LAW

WHEREAS, The Town Board of the Town of Barton has determined that attracting and retaining quality volunteer firefighters and ambulance workers is a key component in providing for the safety and welfare of Town of Barton residents; and

WHEREAS, the Town Board of the Town of Barton deems is appropriate to enact a local law to grant a real property tax exemption for volunteer fire fighters and ambulance workers pursuant to section 466-a of the Real Property Law; and

NOW THEREFORE upon a motion by Councilperson _____, seconded by Councilperson _____ and carried; be it

RESOLVED, that on this day, November 13, 2024, the Town Board of the Town of Barton, County of Tioga, State of New York, adopts the following local law as set forth herein:

LOCAL LAW NO. 02 of 2024

A LOCAL LAW PROVIDING REAL PROPERTY TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-A OF THE REAL PROPERTY TAX LAW

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF BARTON, COUNTY OF TIOGA, STATE OF NEW YORK AS FOLLOWS:

Section 1. Purpose.

The Town Board of the Town of Barton, has determined that attracting and retaining quality volunteer firefighters and ambulance workers is a key component in providing for the safety and welfare of Town of Barton residents, but also presents a significant challenge throughout the municipalities of Tioga County.

The Town Board of the Town of Barton has also determined that real property tax exemptions are an appropriate way to recognize the sacrifice and dedication of volunteer firefighters and ambulance workers and are an appropriate tool to help recruit and retain these volunteers.

Accordingly, it is the purpose of this Local Law to adopt the Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

Section 2. Real Property Tax Exemption.

Real Property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service, or by such enrolled member and their spouse, shall be exempt for ten percent (10%) of the assessed value of their property for calculation of real property taxes for the Town of Barton, exclusive of special assessments.

Section 3. 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 volunteer firefighter or ambulance worker resides in the Town of Barton and the Town of Barton is served by such incorporated fire company, fire department or incorporated voluntary ambulance service; and
- B. The property is owned by the volunteer firefighter or ambulance worker, including property owned jointly with their spouse; and
- C. The property is the primary residence of the volunteer firefighter or ambulance worker; and
- D. 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 Local Law; and

- E. The volunteer firefighter or 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 ambulance worker meets the minimum service requirement established by the Town of Barton for exemption from Town of Barton real property taxes, which is hereby established as two (2) years of service.

Section 4. Lifetime Exemption.

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

Section 5. Un-remarried Surviving Spouse of Enrolled Member Killed in the Line of Duty.

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive the ten percent (10%) exemption, as long as the deceased volunteer had been an enrolled member for at least five (5) years of service and had been receiving the exemption prior to their death.

Section 6. Un-remarried Surviving Spouse of Enrolled Member with Lifetime Exemption

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, who had been receiving a lifetime exemption as a result of accruing over twenty (20) years of service is qualified to continue to receive the ten percent

(10%) exemption as long as the deceased volunteer had been receiving the exemption prior to their death.

Section 7. Certification and Application Process

- A. The volunteer firefighter and ambulance service organizations in the County of Tioga are responsible for certifying which members, and un-remarried surviving spouses, are qualified for the ten percent (10%) real property tax exemption.
- B. The volunteer firefighter and ambulance service organizations in the Town of Barton must annually submit to the appropriate Town Assessor, by the last business day on or before January 31st, a list of members, and un-remarried surviving spouses, who they have certified as eligible to receive the real property tax exemption.
- C. The volunteer firefighter and ambulance service organizations in the Town of Barton must annually provide to their members, and un-remarried surviving spouses, upon request, a certification of the member's or un-remarried spouse's eligibility for the real property tax exemption, to include the number of years of service, confirmation of enrollment as of the date of certification, or date of death, and the address of residence.
- D. Members, or un-remarried surviving spouses not receiving a lifetime exemption must file, annually, on or before taxable status date of March 1st, an application for this exemption with the Barton Town Assessor. The Town Assessor will have the proper form and instructions, as prescribed by the New York State Commissioner of Taxation and Finance.
- E. Members or un-remarried surviving spouses receiving a lifetime exemption do not need to file annually, so long as their eligibility status is unchanged.

Section 8. No Diminution of Benefits

No applicant who is a volunteer firefighter or ambulance worker who by reason of such status is receiving any benefit under the provisions of the law on the effective date of this Local Law shall suffer any diminution of such benefits because of the provisions of this Local Law.

Section 9. Severability

If any clause, sentence, phrase, paragraph, subdivision, section, rule or part of this ordinance shall be adjudged by any Court or Agency 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 the clause, sentence, phrase, paragraph, subdivision, section, rule or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Section 10. Effective Date

This Local Law will take effect on January 1, 2025, and shall apply to taxable status dates occurring on or after such date.