

TOWN OF WALLKILL

INTRODUCTORY LOCAL LAW NO. ____ OF 2023

A LOCAL LAW AMENDING LOCAL LAW NO. 1 OF 2023 WHICH PROVIDES FOR A PARTIAL TAX EXEMPTION UPON REAL PROPERTY BASED UPON THE OWNER'S VOLUNTEER MEMBERSHIP IN THE BLOOMINGBURG FIRE DISTRICT, HOWELLS FIRE DISTRICT, CIRCLEVILLE FIRE DISTRICT, SILVER LAKE FIRE DISTRICT, MECHANICSTOWN FIRE DISTRICT, POCATELLO FIRE DISTRICT OR WASHINGTON HEIGHTS FIRE DISTRICT PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW

Be it enacted by the Town Board of the Town of Wallkill, County of Orange, State of New York, as follows:

Section 1. Purpose.

This Local Law is enacted for the purpose of amending previously adopted Local Law No. 1 of 2023 which provides a partial tax exemption upon real property based upon the owner's membership in the Bloomingburg Fire District, Howells Fire District, Circleville Fire District, Silver Lake Fire District, Mechanicstown Fire District, Pocatello Fire District or Washington Heights Fire District (collectively, "The Districts"), volunteer organizations, as permitted by Section 466-a of New York's Real Property Tax Law. The amendment is necessary to ensure that there is no gap in the ability of volunteer firefighter's presently receiving an exemption from applying for the newly available exemption.

Section 2. Amendment.

Town Code Section 216-56 entitled "Application Procedure" shall be and hereby is amended by this Local Law by adding the underlined sentence as follows:

§ 216-56 Application Procedure.

A volunteer firefighter 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 Wallkill, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Wallkill. Nothing contained herein shall cause an individual who currently holds the right to receive any type of volunteer firefighter residential property tax exemption prior to the enactment of this local law from losing said exemption during the period that an application under this local law is being processed for approval and inclusion on the next available tax roll.

Section 3. Severability

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Town Board of the Town of Wallkill hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

Section 4. Repeal

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 5. Authority

This Local Law is enacted pursuant to the Municipal Home Rule Law and Real Property Tax Law §466-a. This Local Law shall supersede the provisions of Town Law to the extent it is inconsistent with the same, and to the extent permitted by the New York State Constitution, the Municipal Home Rule Law, or any other applicable statute.

Section 6. Effective Date

This law shall become effective upon filing with the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.