

Southampton Town Board

116 Hampton Road
Southampton, NY 11968

Department
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ADOPTED

Sponsors: Schiavoni, Schneiderman, Bouvier, I

TOWN BOARD RESOLUTION 2023-609

DOC ID: 42922

**Resolution of Adoption Amending Town Code Article XIV
(Exemption for Members of Voluntary Fire Departments and
Ambulance Services) of Chapter 298 (Taxation) to Reduce
Minimum Service Requirement and Clarify Partial Exemption
for Property Not Used Exclusively for Primary Residence**

WHEREAS, the Town Board of the Town of Southampton is considering amending Town Code Article XIV (Exemption for Members of Voluntary Fire Departments and Ambulance Services) of Chapter 298 (Taxation) to Reduce Minimum Service Requirement and Clarify Partial Exemption for Property Not Used Exclusively for Primary Residence; and

WHEREAS, a public hearing was held by the Town Board of the Town of Southampton on April 25, 2023 at 6:00 p.m., both in-person, at Southampton Town Hall, 116 Hampton Road, Southampton, New York, and via videoconferencing, at which time all persons either for or against said amendment were heard; and

WHEREAS, the Department of Land Management has advised the Town Board that this proposed local law is considered a "Type II Action" under 6 NYCRR Part 617.5, provisions of the New York State Environmental Quality Review Act (SEQRA) and Chapter 157 of the Town Code and that no further review under New York Conservation Law, Article 8, is necessary; now therefore be it

RESOLVED, that Local Law No. 16 of 2023 is hereby adopted as follows:

LOCAL LAW NO. 16 OF 2023

A LOCAL LAW amending Town Code Article XIV (Exemption for Members of Voluntary Fire Departments and Ambulance Services) of Chapter 298 (Taxation) to Reduce Minimum Service Requirement and Clarify Partial Exemption for Property Not Used Exclusively for Primary Residence.

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

SECTION 1. Legislative Intent.

On December 9, 2022, the Governor signed into law Chapter 670 of the Laws of 2022, to repeal various provisions of the Real Property Tax Law and add a new §466-a in relation to providing local governments with the option to provide a partial property tax exemption to volunteer firefighters and volunteer ambulance workers. In doing so, the State legislature amended the minimum service requirement from five years and authorized local governments to establish a minimum service requirement between two years of service and five years of service.

Recognizing the valuable service and sacrifices these volunteer firefighters and ambulance workers and their families make, the Town Board of the Town of Southampton seeks to utilize this change by the State in order to reduce the time of service requirement

from five years to two years, which is the minimum required under State Law for an enrolled member of an incorporated volunteer fire company, fire department or volunteer ambulance service to be eligible for a property tax exemption.

Consistent with State Law, this legislation will also clarify that any portion of a residential property that is not used exclusively for the applicant's primary residence shall be subject to taxation and the remaining portion only shall be entitled to the partial property tax exemption.

SECTION 2. Amendment.

Section 298-37 of Article XIV (Exemption for Members of Voluntary Fire Departments and Ambulance Services) of Town Code Chapter 298 (Taxation) is hereby amended by deleting the stricken words and adding the underlined words as follows:

§298-37. Exemption granted; amount; conditions.

- A. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse shall be exempt from taxation to the extent of 10% of the assessed value of such property for Town or special district purposes, exclusive of special assessments, where such real property is located. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service residing within the Town of Southampton unless:
- (1) The applicant resides within the Town of Southampton which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
 - (2) The property is the primary residence of the applicant; and used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for the applicant's primary residence, but it used for other residential purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and
 - (3) An application for this exemption must be filed annually in the Town Assessor's office on or before the taxable status date; and
 - (4) The applicant must be certified by the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as an enrolled member for at least ~~five~~ two years.
- B. Where an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is killed in the line of duty, a deceased enrolled member's unremarried spouse may continue to claim a real property exemption obtained under § 298-37A; provided, however, that:
- (1) Such unremarried spouse is certified by the authority having jurisdiction for the

- incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an unremarried spouse of an enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who was killed in the line of duty; and
- (2) Such deceased volunteer had been an enrolled member for at least five years; and
 - (3) Such deceased volunteer has been receiving the exemption prior to his or her death.
- C. Where an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service dies for any reason, a deceased enrolled member's unremarried spouse may continue to claim a real property exemption or reinstate such exemption obtained under § 298-37A; provided, however, that:
- (1) Such unremarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an unremarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
 - (2) Such deceased volunteer had been an enrolled member for at least 20 years; and
 - (3) Such deceased volunteer and unremarried spouse had been receiving the exemption prior to the death of such volunteer.
- D. Where an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service accrues more than 20 years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, the ten-percent exemption shall be granted for the remainder of his or her life as long as his or her primary residence is located within the Town of Southampton.

SECTION 3. Authority.

This local law is enacted pursuant to New York State Real Property Tax Law §466-a, as amended by Chapter 670 of the Laws of 2022.

SECTION 4. Severability.

If any section or subsection, paragraph, clause, phrase or provision of this law shall be adjudged invalid or held unconstitutional by any court of competent jurisdiction, any judgment made thereby shall not affect the validity of this law as a whole or any part thereof other than the part or provision so adjudged to be invalid or unconstitutional.

SECTION 5. Effective Date.

This local law shall take effect upon filing with the Secretary of State pursuant to Municipal Home Rule Law.

AND BE IT FURTHER RESOLVED, that the Town Clerk is hereby authorized to publish the following Notice of Adoption:

NOTICE OF ADOPTION

PLEASE TAKE NOTICE that, after a public hearing was held by the Town Board of the Town of Southampton, on April 25, 2023, both in-person, at Southampton Town Hall, 116 Hampton Road, Southampton, New York, and via videoconferencing, the Town Board at their meeting of April 25, 2023, adopted LOCAL LAW NO. 16 OF 2023 as follows: "A LOCAL LAW amending Town Code Article XIV (Exemption for Members of Voluntary Fire Departments and Ambulance Services) of Chapter 298 (Taxation) to Reduce Minimum Service Requirement and Clarify Partial Exemption for Property Not Used Exclusively for Primary Residence."

Copies of the local law, sponsored by Councilman Schiavoni, are on file in the Town Clerk's Office, Monday through Friday, from 8:30 a.m. to 4:00 p.m.

BY ORDER OF THE TOWN BOARD
TOWN OF SOUTHAMPTON, NEW YORK
SUNDY A. SCHERMEYER, TOWN CLERK

Financial Impact

None; see resolution text.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Tommy John Schiavoni, Councilman
SECONDER:	Rick Martel, Councilman
AYES:	Schneiderman, McNamara, Martel, Bouvier, Schiavoni