

TOWN OF HARPERSFIELD
LOCAL LAW NO. 001 OF THE YEAR 2025

A LOCAL LAW OF THE TOWN OF HARPERSFIELD TO AMEND LOCAL LAW NO. 002 OF THE YEAR 2024 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 Harpersfield, in the County of Delaware, as follows:

SECTION 1. PURPOSE AND INTENT:

New York State Real Property Tax Law Section 446-a authorizes a partial exemption from real property taxes on qualifying residential real property for volunteer firefighters and volunteer ambulance workers, as defined in Real Property Tax Law Section 446-a.

The Town of Harpersfield adopted LOCAL LAW NO. 002 OF THE YEAR 2024 pursuant to Section 466-a of the Real Property Tax Law, establishing a partial exemption from the Town portion of real property taxes for volunteer firefighters and volunteer ambulance workers who own qualified residential real property within the Town of Harpersfield.

In December 2022, Governor Kathy Hochul signed legislation that allowed local governments in any County – as opposed to special laws that authorized specific Counties – to adopt, after a public hearing, a local law or resolution offering a real property tax exemption of up to 10 percent for volunteer firefighters and ambulance workers in certain situations.

The State legislature has now provided express authorization for local governments that provide the emergency service responder real property tax exemption to members providing services within their jurisdiction to extend the exemption to any resident volunteer firefighter or ambulance worker that provides their volunteer services to a neighboring City, Village, Town, County or School District. The Town of Harpersfield desires to amend the eligibility requirements in LOCAL LAW NO. 002 OF THE YEAR 2024 consistent with this legislation to extend the tax exemption to any resident volunteer firefighter or ambulance worker that provides their volunteer services to a neighboring City, Village, Town, County or School District.

SECTION 2. AMENDMENT:

Section 2(a) of LOCAL LAW NO. 002 OF THE YEAR 2024 is hereby deleted in its entirety and replaced with the following:

- (a) The applicant resides in the Town of Harpersfield which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service, or a resident volunteer firefighter or ambulance worker that provides their volunteer services to a neighboring City, Village, Town, County or School District; and

SECTION 3. EFFECTIVE DATE:

This Local Law shall take effect immediately upon filing in the office of the New York State Secretary of State.