

**TOWN OF PUTNAM  
COUNTY OF WASHINGTON, STATE OF NEW YORK**

**Local Law #? of 2023**

**A LOCAL LAW  
ESTABLISHING A REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER  
FIREFIGHTERS AND VOULUNTEER AMBULANCE WORKERS IN THE  
TOWN OF PUTNAM, COUNTY OF WASHINGTON, STATE OF NEW YORK**

**BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF PUTNAM AS FOLLOWS:**

**PURPOSE:**

The Board hereby finds and determines that it is in the best interests of the Town of Putnam to offer its residents who are volunteer firefighter or volunteer ambulance workers with a real property tax exemption in accordance with New York State Real Property Tax Law. Therefore, the purpose of this article is to provide the maximum benefit permissible to the residents of the Town of Putnam who are volunteer firefighters and volunteer ambulance workers meeting certain criteria.

**DEFINITIONS:**

- **Qualifying Member** – A presently enrolled member with at least (2) two years of service, or not-presently enrolled member with at least (Twenty) 20 years of service of the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, which served the Town of Putnam, and who resides within the Town of Putnam.
- **Qualifying Spouse** – An un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service which serves the Town of Putnam and who was receiving the exemption created by this Article as a qualifying member before their death where the deceased spouse had either: (1) five years of service and was killed in the line of duty; or (2) had at least (Twenty) 20 years of service to such organization.
- **Assessor** – The individual or entity tasked with providing assessment services to the Town of Putnam.

**EXEMPTION:**

- A. Qualifying residential real property owned by a Qualifying Member or owned by a Qualifying Member and their spouse shall be exempt from taxation to the extent of (Ten percent) 10% of the assessed value of such property provided that;
  - a. The property is the primary residence of the Qualifying Member.
  - b. The property is used exclusively for residential purposes; provided however that in the even any portion of such property in not used exclusively for the residence of the Qualifying

Member but is used for other purposes such portion shall be subject to taxation and the remaining residential portion only shall be entitled to the exemption provided by this Article.

- B. Qualified Spouses shall be entitled to continue to receive the exemption created by this Article after the death of a spouse for such period that they continue to own such exempted property and use it for residential purposes provided, however, in the event any portion of such property is not used exclusively for the residence of the Qualified Spouse but is used for other purposes such portion shall be subject to taxation and the remaining residential portion only shall be entitled to the exemption provided by this article.

**APPLICATION:**

Application for the exemption under this section shall be made to the Assessor. The Application shall be on a form prescribed by the Commissioner for the New York State Department of Taxation and Finance and shall be submitted to the Assessor on or before the taxable status date. All incorporated volunteer fire companies, fire departments, or incorporated voluntary ambulance services with members who may qualify for this exemption shall, by the taxable status date provide to the assessor a list of all enrolled members which includes each members enrollment commencement date. The Assessor shall review such timely applications and certify on behalf of the Town of Putnam that Qualified Members or Qualified Spouses meet the requirements of this article and are entitled to the exemption provided by this article.

**EFFECTIVE DATE:**

This Law shall take effect immediately upon filing with the Secretary of State.