Local Law 4 of 2026

AMENDING CHAPTER 442, TO ADD ARTICLE IV "VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS EXEMPTION" TO THE CODE OF THE VILLAGE OF CORINTH

Be It Enacted that Chapter 442 of the Code of the Village of Corinth is amended as follows:

A new **Article IV** is added as follows:

Section 1. Title

This local law shall be known as the "Village of Corinth Volunteer Firefighters and Volunteer Ambulance Worker Real Property Tax Exemption Law."

Section 2. Authority

This local law is adopted pursuant to the authority granted to the Village under the New York Constitution, the Municipal Home Rule Law, and the provisions of the New York Real Property Tax Law authorizing municipal corporations to grant a partial real property tax exemption to qualifying enrolled members of incorporated volunteer fire companies, fire departments, and incorporated voluntary ambulance services.

Section 3. Legislative Findings and Purpose

The Board of Trustees finds that:

1. Volunteer firefighters and volunteer ambulance workers provide essential emergency services that protect the lives, health, safety, and property of Village residents.

2. The recruitment and retention of qualified volunteers are matters of substantial public importance.

3. A partial real property tax exemption will recognize the public service performed by eligible volunteers and assist the organizations upon which the Village and its residents depend for fire protection and emergency medical services.

4. The purpose of this local law is to establish a partial exemption from Village real property taxation for qualifying volunteer firefighters and volunteer ambulance workers, subject to the eligibility requirements, limitations, and administrative procedures stated herein and under applicable state law.

Section 4. Definitions

For purposes of this local law, the following terms shall have the meanings stated below:

1. Assessor. The assessor or other official or agency having legal responsibility for preparing or administering the assessment roll used to levy Village real property taxes.

2. Certifying Authority. The chief, president, chairperson, secretary, or other duly authorized representative of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, or any other person or entity authorized under applicable law to certify an applicant's enrollment and service.

3. Eligible Organization. An incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service that provides fire protection, emergency medical, or ambulance services within the Village.

4. Enrolled Member. An individual whose membership in an Eligible Organization has been duly accepted and recorded in accordance with applicable law and the governing requirements of that organization.

5. Primary Residence. The dwelling that is the applicant's actual and principal place of residence, as determined by the Assessor under applicable law.

6. Qualifying Property. Real property that satisfies the ownership, residency, use, and other requirements imposed by this local law and applicable state law.

Section 5. Establishment and Amount of Exemption

1. Qualifying Property owned by an eligible Enrolled Member shall be exempt from Village real property taxation to the extent of ten (10%) percent of the assessed value of that property.

2. The exemption shall apply only to taxes levied by the Village. This local law shall not grant an exemption from taxes or assessments levied by any county, town, school district, special district, or other taxing jurisdiction.

3. The exemption shall not apply to special assessments.

4. In no event shall the exemption exceed the maximum percentage, amount, or scope authorized by the Real Property Tax Law Section 466-a.

Section 6. Eligibility Requirements

An applicant shall be eligible for the exemption provided that all of the following requirements have been satisfied:

1. The applicant is an Enrolled Member of an Eligible Organization.

2. The Eligible Organization serves the Village of Corinth.

3. The applicant resides within the Village.

4. The applicant has been certified by the Certifying Authority as having been an Enrolled Member for at least two (2) years.

5. The applicant owns the Qualifying Property, either individually or jointly, to the extent required by applicable law.

6. The Qualifying Property is the applicant's Primary Residence.

7. The Qualifying Property is used exclusively for residential purposes, except that if a portion of the property is not used exclusively for residential purposes, the exemption shall apply only to the portion used exclusively for residential purposes

8. The applicant has filed a complete application, together with the required service certification and supporting documentation, on or before the applicable taxable status date.

9. The applicant is not receiving any state income tax credit or other benefit that applicable law prohibits the applicant from receiving concurrently with this exemption.

10. The applicant satisfies every additional eligibility requirement imposed by the State Enabling Law.

Section 7. Application Procedure

1. On or before the taxable status date applicable to the Village assessment roll for which the exemption is sought, an applicant seeking an exemption under this local law shall file an application with the Assessor on the form prescribed or approved by the New York State Commissioner of Taxation and Finance. Such application shall be filed annually. The application shall include:

a. A certification from the Certifying Authority establishing the applicant's status as an Enrolled Member;

b. The applicant's dates or length of qualifying service;

c. Sufficient proof of ownership and Primary Residence;

d. Any information necessary to determine the property's residential use;

e. Any election, waiver, or certification required to establish that the applicant is not receiving an incompatible state income tax credit or other prohibited concurrent benefit; and

f. Any other information reasonably required by the Assessor or applicable state law.

2. The Assessor may verify any statement contained in an application and may request additional documentation reasonably necessary to determine eligibility.

Section 8. Lifetime Exemption

If an applicant becomes eligible for a lifetime or continuing exemption based upon at least twenty (20) years of qualifying service, the exemption shall continue for the remainder of the applicant's life, without annual recertification of active membership, provided that:

a. The property remains the applicant's Primary Residence;

b. The applicant continues to reside within the Village;

c. The property otherwise remains eligible for the exemption; and

d. The applicant complies with any application, ownership, notification, or verification requirement that remains applicable under state law.

Section 9. Continuation for an Unremarried Surviving Spouse of a Member Killed in the Line of Duty

The Village elects to continue the exemption for the unremarried surviving spouse of a deceased Enrolled Member who was killed in the line of duty, provided that:

1. The deceased member was killed in the line of duty while serving an Eligible Organization.

2. The deceased member had been receiving the exemption on the Qualifying Property before death.

3. The unremarried surviving spouse holds the ownership interest required by applicable law.

4. The property remains the unremarried surviving spouse's Primary Residence.

5. The unremarried surviving spouse files any application, certification, or proof required by the Assessor or applicable law.

Section 10. Continuation for an Unremarried Surviving Spouse of a Member with at Least Twenty Years of Service

The Village elects to continue the exemption for the unremarried surviving spouse of a deceased Enrolled Member who had accumulated at least twenty years of qualifying service, provided that:

1. The deceased member had been receiving the exemption on the Qualifying Property before death.

2. The deceased member had been certified as having at least twenty years of qualifying service.

3. The unremarried surviving spouse holds the ownership interest required by applicable law.

4. The property remains the unremarried surviving spouse's Primary Residence.

5. The unremarried surviving spouse files any application, certification, or proof required by the Assessor or applicable law.

Section 11. Certification.

The Village Board must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

Section 12. Severability

If any clause, sentence, paragraph, subsection, section, or other part of this local law is adjudged by a court of competent jurisdiction to be invalid or unconstitutional, that judgment shall not affect, impair, or invalidate the remainder of this local law, which shall remain in full force and effect. The Board of Trustees declares that it would have adopted this local law without the invalid or unconstitutional provision.

Section 13. Effective Date

This local law shall become effective upon filing with the Department of State.