

# Local Law Filing

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Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County  City  Town  Village

Of PRATTSVILLE

Local Law No. 3 of the year 2023

PROVIDING REAL PROPERTY TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS  
A local law

*(Insert Title)*

AND AMBULANCE WORKERS PURSUANT TO SECTION 466-A OF THE

REAL PROPERTY TAX LAW

TOWN BOARD

Be It enacted by the TOWN BOARD of the  
*(Name of Legislative Body)*

County  City  Town  Village

of PRATTSVILLE as follows:

PLEASE SEE ATTACHED

(If additional space is needed, attach pages the same size as this sheet, and number each.)

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers killed in the line of duty may receive the real property tax exemption if:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer 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 had been receiving the exemption prior to his or her death.

#### Section 6. Un-remarried Surviving Spouses of Volunteers with at least Twenty Years of Service.

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers with twenty years of service may receive the real property tax exemption if:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service.
2. Such deceased volunteer had been an enrolled member for at least twenty years.
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

#### Section 7. Application process.

1. Applications for such exemption shall be filed with the assessor of the town on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.
2. The assessor of the town shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this Local Law.

#### Section 8. No diminution of current benefits.