



# Local Law Filing

(Use this form to file a local law with the Secretary of State.)

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  
(Select one.)

of Port Jervis

FILED  
STATE RECORDS  
JAN 16 2024

Local Law No. 2

of the year 20<sup>24</sup>

DEPARTMENT OF STATE

A local law

*(Insert Title)*  
PROVIDING FOR A PARTIAL TAX EXEMPTION UPON REAL PROPERTY BASED

UPON THE OWNER'S VOLUNTEER MEMBERSHIP IN THE PORT JERVIS FIRE

DEPARTMENT OR PORT JERVIS AMBULANCE SERVICES PURSUANT TO SECTION

466-a OF THE REAL PROPERTY TAX LAW

Be it enacted by the Common Council

*(Name of Legislative Body)*

of the

County  City  Town  Village  
(Select one.)

of Port Jervis

as follows:

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



(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*

**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)**

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 20<sup>24</sup> of the (County)(City)(Town)(Village) of Port Jervis was duly passed by the Common Council on JANUARY 8 20<sup>24</sup>, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the Mayor and was deemed duly adopted *(Elective Chief Executive Officer\*)* on JANUARY 8 20<sup>24</sup>, in accordance with the applicable provisions of law.

**3. (Final adoption by referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. *(Elective Chief Executive Officer\*)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law. *(Elective Chief Executive Officer\*)*

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.



**5. (City local law concerning Charter revision proposed by petition.)**

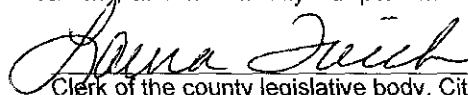
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20\_\_\_\_, became operative.

**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph \_\_\_\_\_ above.



Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 1/10/24

(Seal)



**CITY OF PORT JERVIS**

**INTRODUCTORY LOCAL LAW NO. 2 OF 2023**

**A LOCAL LAW PROVIDING FOR A PARTIAL TAX EXEMPTION UPON REAL PROPERTY BASED UPON THE OWNER'S VOLUNTEER MEMBERSHIP IN THE PORT JERVIS FIRE DEPARTMENT OR PORT JERVIS AMBULANCE SERVICES PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW**

Be it enacted by the Common Council of the City of Port Jervis, County of Orange, State of New York, as follows:

**Section 1. Purpose.**

This Local Law is enacted for the purpose of providing a partial tax exemption upon real property based upon the owner's membership in the Port Jervis Fire Department or Port Jervis Ambulance Service (collectively, "The Service Providers"), both of which are volunteer organizations, as permitted by Section 466-a of New York's Real Property Tax Law.

**Section 2. Repeal and Replacement.**

Local Law No. 6 of 2005 of the City of Port Jervis entitled: "A Local Law To Provide A Ten Percent Exemption on Real Property Owned By Members of Volunteer Fire Departments and Volunteer Ambulance Services in the City of Port Jervis, Orange County, New York" is hereby repealed and replaced with the following:

**"Volunteer Firefighter and Volunteer Ambulance Workers Partial Tax Exemption"**

**1. Legislative Intent.**

The purpose of this article is to provide a partial exemption from taxation imposed by the City of Port Jervis upon real property situated within the City of Port Jervis owned by persons who voluntarily serve as members of any of The Service Providers under the parameters set forth herein, pursuant to the authority vested in the Town by § 466-a of the Real Property Tax Law of the State of New York.

**2. Partial Exemption Granted.**

- A. Real property owned by an enrolled active volunteer member of any of The Service Providers, or such enrolled member and spouse residing within the City of Port Jervis shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for Town purposes, exclusive of special assessments.





B. Such exemption shall not be granted to an enrolled member of any of The Service Providers unless:

1. The applicant resides within the City of Port Jervis;
2. The property is the primary residence of the applicant;
3. The property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and
4. The applicant has been certified by the authority having jurisdiction for The Service Provider in question as an enrolled active member of said Service Provider having served a minimum of two consecutive years of service. The Chief of Fire Department or Chief of the Ambulance Service Provider, or his/her designee, shall determine eligibility for the exemption established hereunder utilizing the official service records of each applicant.

**3. Lifetime Partial Exemption Eligibility.**

Any enrolled member of any of The Service Providers who accrues more than twenty years of active service and is so certified by the Common Council, shall be granted the ten percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within the City of Port Jervis.

**4. Line of Duty Death Partial Exemption Eligibility.**

Un-remarried spouses of volunteer firefighters or ambulance workers killed in the line of duty shall be entitled to continue the partial exemption granted hereunder; provided, however, that:

1. Such un-remarried spouse is certified by the City of Port Jervis as an un-remarried spouse of an enrolled member of any of The Service Providers 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.



## **5. Deceased Member Partial Exemption Eligibility.**

Un-remarried spouses of deceased volunteer firefighters or ambulance workers shall be entitled to continue the partial exemption granted hereunder; provided, however, that:

1. Such un-remarried spouse is certified by the City of Port Jervis as an un-remarried spouse of an enrolled member of any of The Service Providers who is deceased; and
2. such deceased volunteer had been an enrolled member for at least twenty years; and
3. such deceased volunteer and un-remarried spouse had been receiving the exemption prior to his or her death.

## **6. Application Procedure.**

An application must be filed in the Assessor's Office on or before the appropriate taxable status date, March 1. It is not necessary to reapply after the initial year for the exemption to continue.

Once an exemption is granted, the exemption may continue for the authorized period provided that the eligibility requirements continue to be satisfied. The Service Provider must annually, on or before February 1 of each year, submit a report to the Assessor's Office verifying that the eligibility requirements of each member receiving the partial exemption are met.

## **Section 3. Severability**

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Common Council of the City of Port Jervis hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.



**Section 4. Repeal**

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

**Section 5. Authority**

This Local Law is enacted pursuant to the Municipal Home Rule Law and Real Property Tax Law §466-a. This Local Law shall supersede the provisions of Town Law to the extent it is inconsistent with the same, and to the extent permitted by the New York State Constitution, the Municipal Home Rule Law, or any other applicable statute.

**Section 6. Effective Date**

This law shall become effective upon filing with the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.

